
Design/Operating Evaluation Option

User Guide

SOX+ Design/Operating Evaluation Option User Guide

This User Guide describes the SOX+ Design/Operating Evaluation Option to be additionally used for SOX+, which were designed for users who perform documentation for internal control. This User Guide presupposes that the user has purchased SOX+ and had practical knowledge about internal control with regard to design evaluation and operating evaluation.

Refer to "iGrafx Help" for the creation of flowcharts and "SOX+ User Guide" for SOX+.

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iGrafx®

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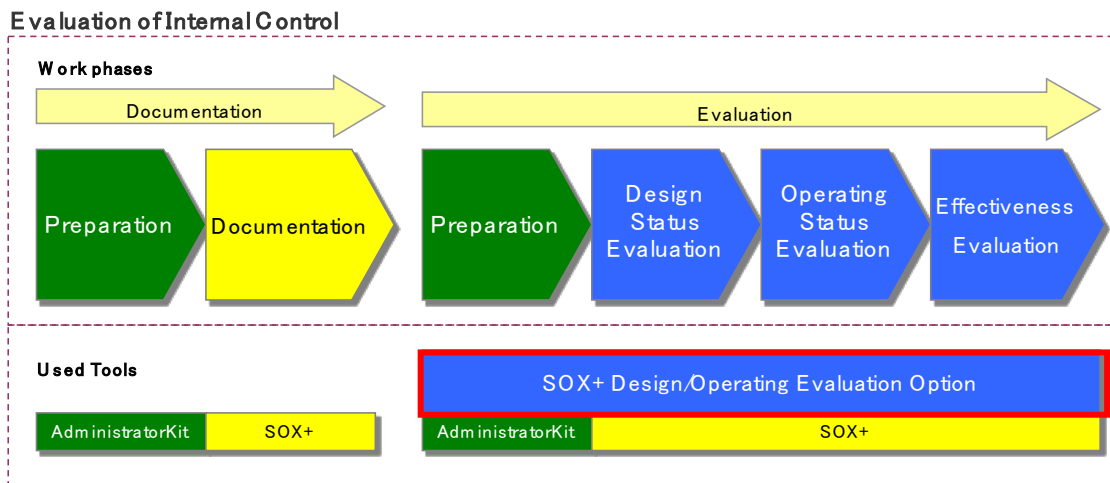
Chapter 1 About SOX+ Design/Operating Evaluation Option

1. 1 Overview

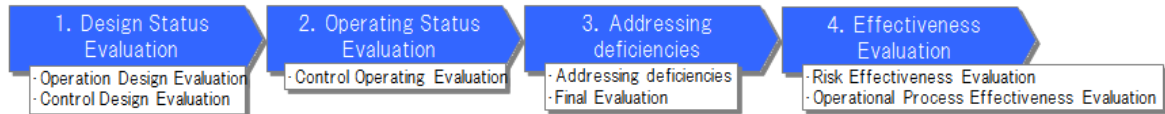
For evaluation of internal control, it is required, after documentation, to perform a design status evaluation and operating status evaluation and then, based on the result thereof, to perform effectiveness evaluation.

SOX+ Design/Operating Evaluation Option is an add-on product to add functions of design status evaluation, operating status evaluation, addressing deficiencies, and effectiveness evaluation to SOX+. Once the license key for the "SOX+ Design/Operating Evaluation Option" is registered, the tabs with names of "Design Evaluation," "Operating Evaluation," "Addressing deficiencies," "Final Evaluation," and "Effectiveness Evaluation" are added to every dialog of SOX+. By using the same interfaces as the dialogs you have used for documentation, you can operate the machine without worry and therefore proceed through the evaluation steps smoothly.

In addition, once the license key for the SOX+ Design/Operating Evaluation Option is registered to SoxPlusAdministratorKit, the dialog item names and the data lists can be changed. You can customize them in accordance with your own specifications based your method of internal control evaluation.



Evaluation Procedures of Design/Operating Evaluation Option



1 . Procedures of Design Status Evaluation

■ Operation Design Evaluation



Operation Design Evaluation List

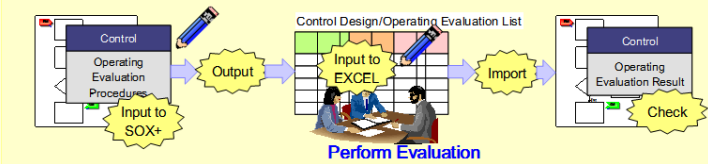
■ Control Design Evaluation



Control Design/Operating Evaluation List

2 . Procedures of Operating Status Evaluation

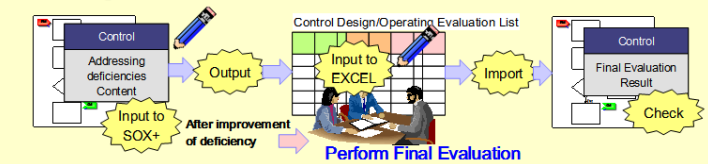
■ Control Operating Evaluation



Control Design/Operating Evaluation List

3 . Procedures of Addressing deficiencies

■ Addressing deficiencies



Control Design/Operating Evaluation List

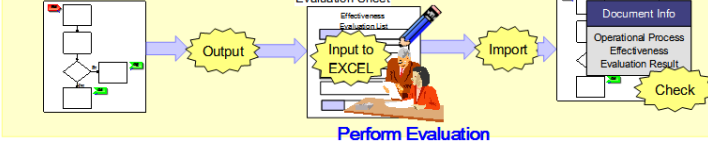
4 . Procedures of Effectiveness Evaluation

■ Risk Effectiveness Evaluation



Risk Effectiveness Evaluation List

■ Operational Process Effectiveness Evaluation



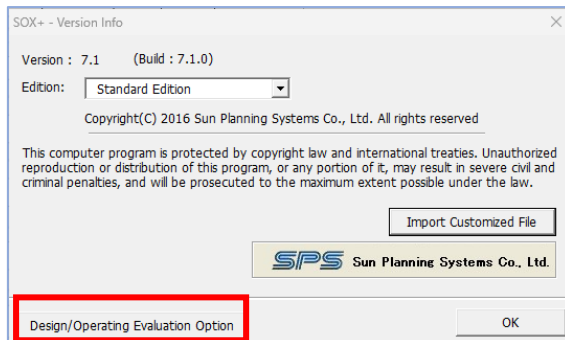
Operational Process Effectiveness Evaluation Sheet

1. 2 Preparation for use of the SOX+ Design/Operating Evaluation Option

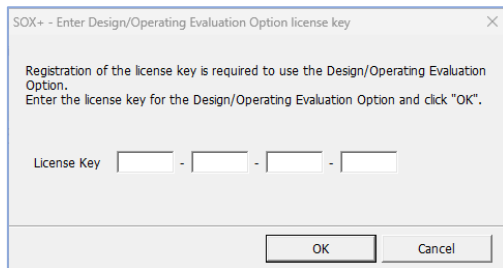
To use the SOX+ Design/Operating Evaluation Option, the registration of the license key for the SOX+ Design/Operating Evaluation Option is needed.

Enter License Key to SOX+

1. Start iGrafx FlowCharter.
2. Click [SOX+ Version Info] on the [SOX+] menu and open [Version Info] dialog.



3. Click [Design/Operating Evaluation Option] button.
4. Enter the license key in the [Enter Design/Operating Evaluation Option license key] dialog.



5. After entering the license key, restart the iGrafx.

1. 3 Overview of functions of SOX+ Design/Operating Evaluation Option

This section describes the functions added by the SOX+ Design/Operating Evaluation Option.

Dialogs added by SOX+ Design/Operating Evaluation Option

By adding the SOX+ Design/Operating Evaluation Option, the tabs for design/operating evaluation are added to the conventional [Document Info] dialog, the [Operational Detail] dialog, the [Risk] dialog, and the [Control] dialog.

Document Info dialog



One tab is added.

- [Effectiveness Evaluation] tab – Enter evaluation contents for each operational process

[Effectiveness Evaluation] tab

SOX+ - Document Info

Document ID: ☐ Make this document not subject to SOX+

Company Info

Company Name:

Location:

Process Info

ID	Name
Process:	<input type="text"/>
Sub-process:	<input type="text"/>
Operation:	<input type="text"/>

Documentation Info | Related Document | SOX+ No. Configuration | **Effectiveness Evaluation**

Evaluation

Evaluation Content

Problems, Improvement Details, etc.

Approver Comment

Effectiveness Evaluation Info History

Evaluator	<input type="text"/>	Evaluation Date	<input type="text"/>
Approver	<input type="text"/>	Approval Date	<input type="text"/>

Operational Detail dialog



Two tabs are added. *This also applies to the [IT Operational Detail] dialog.

- [Design Procedures] tab – Enter the evaluation method and testing procedures for the design status of each operational detail.
- [Design Evaluation] tab – Enter the result of design status evaluation of each operational detail.

[Design Procedures] tab

[Design Evaluation] tab

Control dialog



Eight tabs are added. *This also applies to the [IT Control] dialog.

- [Design Procedures] tab – Enter the evaluation method and testing procedures for the design status of each control.
- [Design Evaluation] tab – Enter the result of design status evaluation of each control.

[Design Procedures] tab

[Design Evaluation] tab

- [CSA Procedures] tab – Enter the evaluation method and testing procedures for CSA of each key control.
- [CSA Evaluation] tab – Enter the result of CSA evaluation of each key control.

[CSA Procedures] tab

[CSA Evaluation] tab

- [Operating Procedures] tab – Enter the evaluation method and testing procedures for the operating status of each key control.
- [Operating Evaluation] tab – Enter the result of operating status evaluation of each key control.

[Operating Procedures] tab

The screenshot shows the 'SOX - Control' window with the 'Operating Procedures' tab selected. The window includes fields for 'Operational Detail', 'Department/Division', 'Control ID' (set to 1), and 'Control Type' (set to Manual control). The 'Control Content' field is empty. Below this, there are tabs for 'Target Risk', 'Test Details', 'Label/Remark', 'Design Procedures', 'Design Evaluation', 'CSA Procedures', 'CSA Evaluation', and 'Operating Procedures'. The 'Operating Procedures' tab is active, showing a 'Method' section with checkboxes for 'Inquiry', 'Inspection', 'Observation', and 'Reperformance'. Below this is a 'Testing Procedures' section with an 'Enlarge' button. At the bottom, there are fields for 'Control Frequency', 'Planned Samples', and 'Population', each with an 'Enlarge' button. The window has 'Insert Data', 'OK', and 'Cancel' buttons at the bottom.

[Operating Evaluation] tab

The screenshot shows the 'SOX - Control' window with the 'Operating Evaluation' tab selected. The window includes fields for 'Operational Detail', 'Department/Division', 'Control ID' (set to 1), and 'Control Type' (set to Manual control). The 'Control Content' field is empty. Below this, there are tabs for 'Target Risk', 'Test Details', 'Label/Remark', 'Design Procedures', 'Design Evaluation', 'CSA Procedures', 'CSA Evaluation', and 'Operating Evaluation'. The 'Operating Evaluation' tab is active, showing an 'Evaluation' section with a 'Detail' button and an 'Enlarge' button. Below this is an 'Evaluator' section with 'Evaluation Date' and an 'Enlarge' button. At the bottom, there are fields for 'Problems, Improvement Details, etc.', 'Approver Comment', and 'Approver', each with an 'Enlarge' button. The window has 'Insert Data', 'OK', and 'Cancel' buttons at the bottom.

- [Addressing deficiencies] tab – Enter the contents of response to the evaluation item that has been judged deficiency.
- [Final Evaluation] tab – Enter the final evaluation result.

[Addressing deficiencies] tab

The screenshot shows the 'SOX - Control' window with the 'Addressing deficiencies' tab selected. The window includes fields for 'Operational Detail', 'Department/Division', 'Control ID' (set to 1), and 'Control Type' (set to Manual control). The 'Control Content' field is empty. Below this, there are tabs for 'CSA Procedures', 'CSA Evaluation', 'Operating Procedures', 'Operating Evaluation', 'Addressing deficiencies', and 'Final Evaluation'. The 'Addressing deficiencies' tab is active, showing an 'Addressing Content' section with an 'Enlarge' button. Below this is a 'Responsible Person' section with 'Response Date' and an 'Enlarge' button. The window has 'Insert Data', 'OK', and 'Cancel' buttons at the bottom.

[Final Evaluation] tab

The screenshot shows the 'SOX - Control' window with the 'Final Evaluation' tab selected. The window includes fields for 'Operational Detail', 'Department/Division', 'Control ID' (set to 1), and 'Control Type' (set to Manual control). The 'Control Content' field is empty. Below this, there are tabs for 'CSA Procedures', 'CSA Evaluation', 'Operating Procedures', 'Operating Evaluation', 'Addressing deficiencies', and 'Final Evaluation'. The 'Final Evaluation' tab is active, showing an 'Evaluation' section with a 'Detail' button and an 'Enlarge' button. Below this is an 'Evaluator' section with 'Evaluation Date' and an 'Enlarge' button. At the bottom, there are fields for 'Problems, Improvement Details, etc.', 'Approver Comment', and 'Approver', each with an 'Enlarge' button. The window has 'Insert Data', 'OK', and 'Cancel' buttons at the bottom.

Risk dialog



One tab is added.

- [Effectiveness Evaluation] tab – Enter the result of evaluation of each risk.

[Effectiveness Evaluation] tab

SOX - Risk

Operational Details: Department/Division:

R 1 Classification No.: Dictionary Category View Controls

Risk Content: Enlarge >>

Risk Properties | Label/Remark | Effectiveness Evaluation

Evaluation: Enlarge

Evaluation Content: Enlarge

Evaluator: Evaluation Date: Enlarge

Problems, Improvement Details, etc.: Enlarge

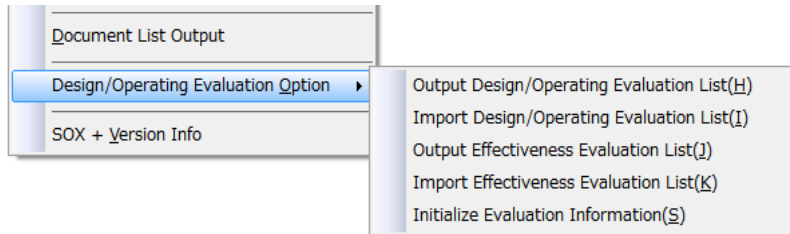
Approver Comment: Enlarge

Approver: Approval Date: Enlarge

OK Cancel

SOX+ Design/Operating Evaluation Option Menu

Addition of the SOX+ Design/Operating Evaluation Option causes the [Design/Operating Evaluation Option] menu to be newly added to the [SOX+] menu.



Menu	Function
Output Design/Operating Evaluation List	Outputs the Design/Operating Evaluation List (Operation Design Evaluation List and Control Design/Operating Evaluation List) and the Operating Status Evaluation Sheet (single sheet).
Import Design/Operating Evaluation List	Imports information from the Design/Operating Evaluation List (Operation Design Evaluation List and Control Design/Operating Evaluation List).
Output Effectiveness Evaluation List	Outputs the Effectiveness Evaluation List (Risk Effectiveness Evaluation List and Operational Process Effectiveness Evaluation Sheet).
Import Effectiveness Evaluation List	Imports information from the Effectiveness Evaluation List (Risk Effectiveness Evaluation List and Operational Process Effectiveness Evaluation Sheet).
Initialize Evaluation Information	Initializes all the contents of the design/operating evaluation of the SOX+ documents included in the file currently open.

Lists additionally outputted by Design/Operating Evaluation Option

The lists that can be outputted from the [Design/Operating Evaluation Option] menu are as follows:

Operation Design Evaluation List



A	D	R	S	W	AD	AP	AD	AR	AS	Design Procedure
Document ID	No	Operational Detail Name	Operational Detail Content	Department/ Division	Design	Analysis	Design	Analysis	Design	Testing F
S001-002-01	1	Sending the order data(EDI)	An order form will be sent from the client by EDI, FAX or telephone.	Client						
S001-002-01	2	Sending an order	An order form will be sent from the client by EDI, FAX or telephone.	Client						
S001-002-01	3	Operation of inputting acceptance of an order	According to the order form, input the client code, product code, quantity, etc. to the data sent by EDI in the sales system database. Output an order list from the order data.	International Corporation Sales Division						
S001-002-01	4	Checking the unit cost table	Confirm that the unit cost in the sales management system corresponds to the unit cost on the order form.	International Corporation Sales Division						
S001-002-01	5	Confirming credit limit	The credit limit of each client is decided according to the credit management system, so you cannot input the data if you exceed the limit. The credit management division controls the revision of the credit limit.	International Corporation Sales Division						
S001-002-01	6	Confirming stock	Confirm the products and quantities on the order form, and check the stock on the display. If there is a shortage of stock, consult the product division.	International Corporation Sales Division						
S001-002-01	7	Outputting confirmation of an order	Output confirmation of an order from the sales management system database.	International Corporation Sales Division						
S001-002-01	8	Approval	Person in charge should check the product name, quantities, unit cost and sum cost in the confirmation of order against the order form before approving it.	International Corporation Sales Division						
S001-002-01	9	Sending confirmation of an order	Send confirmation of an order to the client.	International Corporation Sales Division						
S001-002-01	10	Accepting	Client accepts the confirmation of an order.	Client						

Control Design/Operating Evaluation List



A	D	S	X	Z	00	01	DL	D2	EA	ED	ES
Document ID	No	Operational Detail Name	Operational Detail Content	Department/ Division	Evidential Document	Document ID	No	Risk Content	Control Level	Control Deficiency	Design
S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.	International Corporation Sales Division	Confirmation of order	S001-002-01	R1	Risk of accepting an uncollected or false order.				
					S001-002-01	R4	Risk of accepting an order with the incorrect requested delivery date.				
S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	International Corporation Sales Division	Order form Confirmation of order acceptance list	S001-002-01	R1	Risk of accepting an uncollected or false order.	Key Control			
					S001-002-01	R3	Risk of delivering the wrong order because of an input error.				
					S001-002-01	R4	Risk of accepting an order with the incorrect requested delivery date.				
					S001-002-01	R5	Risk of accepting an order over the credit.				
					S001-002-01	R6	Risk of missing the requested delivery date.				
S001-002-01	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit	International Corporation Sales Division	Order form Confirmation of order	S001-002-01	R4	Risk of accepting an order with the incorrect unit cost.				

Operating Status Evaluation Sheet



Only for the key controls, the Operating Status Evaluation Sheet (single sheet) can be outputted. The each sheet of the Operating Status Evaluation Sheet (single sheet) to be created has a name of "Document ID - Key control number" and the number of sheets is the same as the number of key controls.

B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
2	Company Name	Sov Corporation Co., Ltd.										Period						
3	Location	Tokyo										Department						
4	Document ID	S001-002-01										Control No	C2					
5	Process	S001 Sales process																
6	Sub-process	S02 Accepting an offer																
7	Operation Name	S1 Operation of accepting an order																
9	Control Content	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.																
10	Risk No	R1,R3,R4,R5,R6																
12	Testing Procedures																	
13	Planned Samples											Control Frequency	As Needed (A/N)					

Risk Effectiveness Evaluation List



	A	T	X		BR	OH	OJ		
9	Document ID	No	Risk Content		Document ID	No	Control Content		Cont
9	S001-002-01	R1	Risk of accepting an unsolicited or false order.		S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.		
10					S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.		Key Cont
11					S001-002-01	C4	Limit the means of receiving the order form, basically to EDI.		
12					S001-002-01	C5	Data in the master can be used when inputting order acceptance data.		
13					S001-002-01	C6	Properly secure access to the data or the master. IT system controls the master.		
14					S001-002-01	C7	Order lists and confirmations of order are filed in sequential order automatically.		
15	S001-002-01	R2	Risk of losing the order form data and missing a sales chance.		S001-002-01	C4	Limit the means of receiving the order form, basically to EDI.		
16	S001-002-01	R3	Risk of delivering the wrong order because of an input error.		S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.		Key Cont
17					S001-002-01	C5	Data in the master can be used when inputting order acceptance data.		
18	S001-002-01	R4	Risk of accepting an order with the incorrect unit cost.		S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.		
19					S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.		Key Cont
<div><div><div><</div><div>></div></div><div>Risk Evaluation</div><div>Overall Evaluation</div><div><div>+</div></div><div><div>:</div><div><</div><div></div></div><div></div></div>									

Operational Process Effectiveness Evaluation Sheet



Functions added to RCM file

By adding the SOX+ Design/Operating Evaluation Option, you can output the [RC Matrix (Risk Control Related Matrix)] simultaneously when outputting the RCM file. (Page 75)

With the [RC Matrix], you can overlook the information on risk and control entered in the SOX+ operational flow document, with the risk and the control respectively put on axis Y and axis X.

The outputted lists differ as follows:

- | | |
|----------------|---|
| •SOX+ User | •SOX+ Design/Operating Evaluation Option User |
| •Document Info | •Document Info |
| •Narratives | •Narratives |
| •RCM | •RCM |
| | •RC Matrix |

*[RC Matrix] data cannot be imported to SOX+ operational flow document.

For the details of output of RCM (Risk Control Matrix), refer to the "SOX+ User Guide."

RC Matrix (Risk Control Related Matrix)

The information on risk and control entered in the SOX+ operational flow document is outputted on the matrix sheet.

The following items are displayed, depending on the selected control level:

- "KEY" – "Key Control"
- "C" – Other Controls

Usually, the key control can be specified by using the following tabs:

- [Control Properties] tab
- [Target Risk] tab (Prioritized when the two tabs are both enabled.)

Risk					Control			
Document ID	Operation Name	No	Category	Risk Content	Existence or Occurrence	Completion	Right and Obligation	Risk Assertions
5001-002-01	Operation of accepting an order	R1		Risk of accepting an unsolicited or false order	*	*		C
		R2		Risk of losing the order form data and missing a sales chance	*	*		KEY
		R3		Risk of delivering the wrong order because of an input error	*	*		KEY
		R4		Risk of accepting an order with the incorrect unit and cost	*	*		C
		R5		Risk of accepting an order over the credit limit	*	*		KEY
		R6		Risk of missing the requested delivery date	*	*		C
		R7		Risk of falsification of order acceptance data	*	*		KEY
5001-002-02	Shipping operation	R1		Risk of requesting a shipment whose order was not accepted	*	*		
		R2		Risk that the Product division may	*	*		

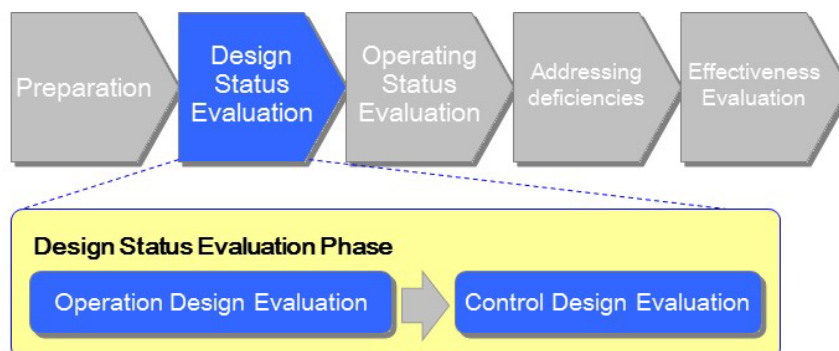
*For the list of the items, refer to "Table for items included in the [RC Matrix] sheet" (appendix at end of document).

Chapter 2 Descriptions of Functions of SOX+ Design/Operating

Evaluation Option

2. 1 Design status evaluation phase

With the SOX+ Design/Operating Evaluation Option, the design status evaluation can be performed by using the operation design evaluation and the control design evaluation.



Function	Contents
Operation Design Evaluation	Evaluates the design status aiming to include all the points of the operation flow.
(1)Registration of evaluation procedures	Registers the procedures of the operation design status evaluation.
(2)Registration of evaluation result	Registers the result of the evaluation performed.
Control Design Evaluation	Evaluates the design status of the control that aims at reduction of the risks.
(1) Registration of evaluation procedures	Registers the procedures to perform evaluation of the control design status.
(2) Registration of evaluation result	Registers the result of the evaluation performed.

The [Operation Design Evaluation List] is outputted as a reference for the operation design evaluation and the [Control Design/Operating Evaluation List] as a reference for the control design evaluation. To register the evaluation procedures and the evaluation result, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Operation Design Evaluation List] and the [Control Design/Operating Evaluation List] to the SOX+ operational flow document.

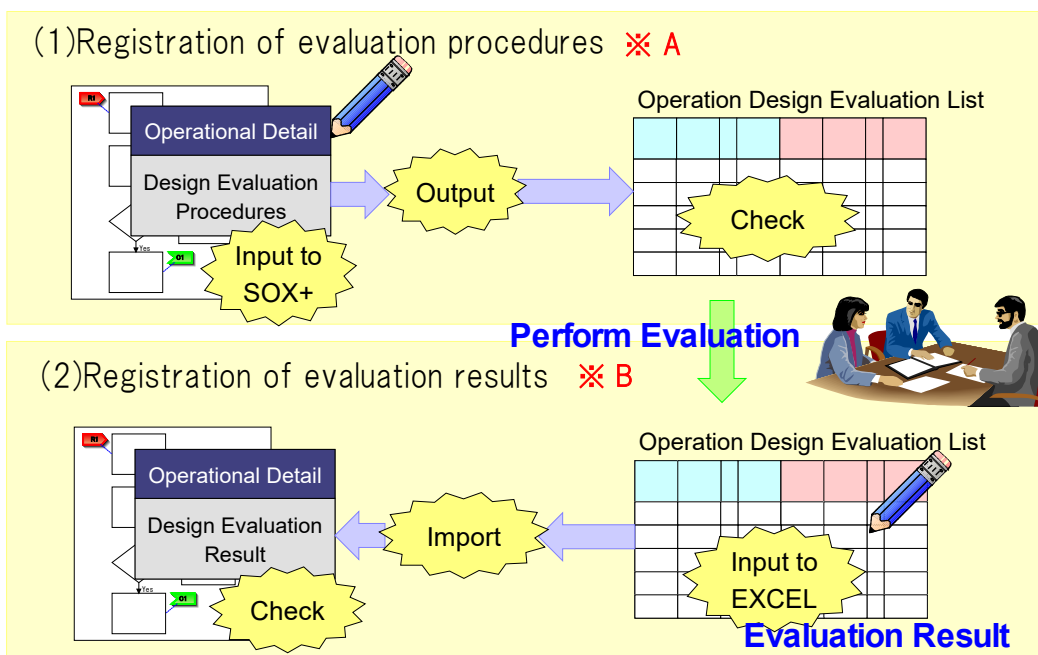
Operation Design Evaluation

In the operation design evaluation, Registration of the evaluation procedures and Registration of the evaluation result are performed. To register them, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Operation Design Evaluation List] and the [Control Design/Operating Evaluation List] to the SOX+ operational flow document.

Registration of operation design evaluation

Operation Design Evaluation	Registration method (Use the method appropriate to the operation.)
(1)Registration of evaluation procedures	<p>A. Directly input to the SOX+ dialog.</p> <p>B. Input to the [Operation Design Evaluation List] and then import it to the SOX+ operational flow document.</p>
(2)Registration of evaluation result	<p>A. Directly input to the SOX+ dialog.</p> <p>B. Input to the [Operation Design Evaluation List] and then import it to the SOX+ operational flow document.</p>

■Recommended procedures of Operation Design Evaluation



(1) Registration of operation design evaluation procedures

In accordance with the operation, either A or B can be used for registration.

A. Direct input to operational detail dialog

1. Design the procedures of the design status evaluation for each operational detail.

Operational Detail Properties | Remark | Design Procedures | Design Evaluation |

Method

☐ Inquiry ☐ Inspection ☐ Walkthrough

☐ Observation ☐ Reperformance

Select test method(s) used for the target operation (Two or more methods selectable).
Select two or more methods in case a combination thereof is applied.

Inquiry	A method used by the evaluator to obtain information including the status and level of the control and responsible person's understanding of the control so that the evaluator can have an impression. This method is often used in conjunction with other processes, such as inspection, observation, and reperformance.
Observation	A method used to realize the status and situation by observing the status of performance of the internal control procedures. Strong evidence can be obtained since the observed facts can be checked directly. As it is difficult to continue observation for a long time, it is effective to use this method in conjunction with such methods as [Inquiry] and [Inspection].
Inspection	A method used to secure evidence with regard to the effectiveness through verification of the documents in which the results of performance of the internal controls are described.
Reperformance	A method used to obtain evidence with regard to the effectiveness of the internal control through reperformance (reproduction) of the action of internal control. As to the admissibility of evidence, it is said that [Inquiry] is the lowest and [Reperformance] is the highest.
Walkthrough	A method used to evaluate the status of the design of internal control of the operation process by tracing major transactions from their start points to reflection in the financial statements and by comparing the evidential documents with the records. By tracing the forms and records created during operation, it is verified, among others, whether the documented internal control is actually applied, and whether the identified risks are fully covered.

2. Enter the contents of the testing procedures in detail.

Testing Procedures

Enlarge

For example, enter procedures as follows:

- (1) Obtain rules and organization charts and ask questions to the responsible person in order to confirm that segregation of duties is appropriately carried out.
- (2) Perform the following procedures in order to confirm that the sales data are appropriately conserved:
 - Extract xx (number) basic sales contracts and check them with the Customer Master.
 - Ask questions about control of accesses to the Customer Master.
 - Select xx (number) items from the updated Customer Master and check whether the person responsible for sales has approved them.
- (3) Check whether an imaginary customer code can be entered.
- (4) Collate the date of the shipping instructions with the date of the shipping report.

Item	Contents
Testing Procedures	Enter the detailed procedures of test for each operational detail. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.

◆Output of operation design evaluation procedures

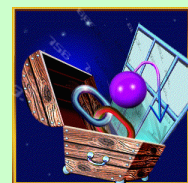
Refer to the [Output procedures of Design/Operating Evaluation List] below for output of a list of the operation design evaluation procedures entered in the SOX+ operational flow document to a Microsoft Excel file.

Output procedures of Design/Operating Evaluation List

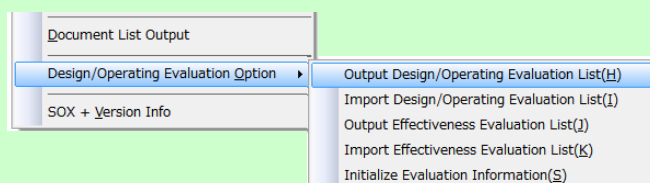
The [Design/Operating Evaluation List] consists of the following sheets:

- [Operation Evaluation] sheet
- [Control Evaluation] sheet
- [Evaluation Sheet] sheet

*The sheet name is [Document ID - key control number] and the number of sheets to be created is the same as the number of key controls.



- (1) Select [Output Design/Operating Evaluation List] from the [Design/Operating Evaluation Option] in the [SOX+] menu.



- (2) The [Design/Operating Evaluation List Output] dialog is displayed and shows a list of the SOX+ operational flow documents that are open. One or more output target documents can be selected.
 - Selecting target documents: Only the information on the selected documents is outputted.
 - Selecting no target document: The information on all the listed documents is outputted.

Caution: : If the risk and the control are related to two or more SOX+ operational flow documents, be sure to open all the target documents prior to output.

Unless all the SOX+ operational flow documents in which a target risk linking to the control exists are open, the information on the target risk indicates "Deleted Risk".

If the document on the side of the control from which the target risk is linked is not open, the information on the linking control may be missing.

(3) Check the header field.

Header Field

Left Section

Right Section

The information displayed in the header field is that to be outputted in the print header of each sheet of the [Design/Operating Evaluation List] file. The contents can be changed here.

Reference) Print preview of the [Operation Evaluation] sheet of the [Design/Operating Evaluation List]

Left Section

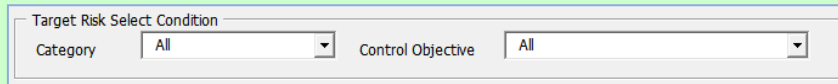
Sox Corporation Co., Ltd. S001Sales process 002Accepting an offer 01Operation of accepting an order		
Document ID	No	Operational Data Name
S001-002-01	1	Sending the order

Right Section

Document ID: S001-002-01
Problems, Improvement Details, etc.

The initial setting of this header field (design/operating evaluation list print header) can be edited by using [Change Design/Operating Evaluation format] of SoxPlusAdministratorKit.

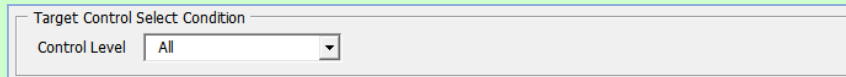
- (4) Set the Target Risk Select Condition (Reflected to the [Control Evaluation] sheet).



By specifying the category or the control objective, the conditions of selection of the risks to be outputted can be set. For the setting, the conditions of selection of the category and the control objective may be combined.

* To output all the risks, specify "All". If "(Blank)" is specified, only those risks that have no data entered in the category or the control objective are outputted.

- (5) Set the Target Control Select Condition (Reflected to the [Control Evaluation] sheet).



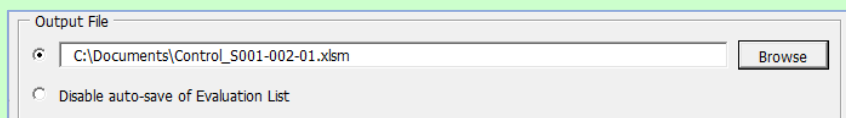
By specifying the control level, the conditions of selection of the controls to be outputted can be set.

* To output all the controls, specify "All". If "(Blank)" is specified, only those controls that have no data entered in the control level are outputted.

- (6) Check the output file name and the output destination.

Output File

- ① Output with a name

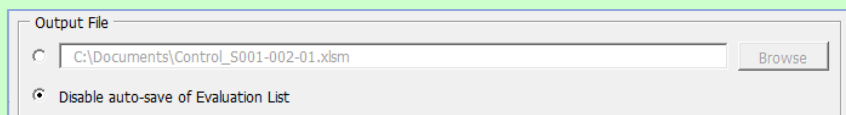


The created Excel file is automatically named based on the Document ID information of the SOX+ operational flow document that is active (shown on top in iGrafx) when the Design/Operating Evaluation List output command is selected.

Ex) C:¥Document¥Control_S001-002-01.xls

To change the output file name and/or the output destination, specify the destination by using the [Browse] button, name it arbitrarily, and then press the [Export] button.

- ② Disable auto-save of Evaluation List

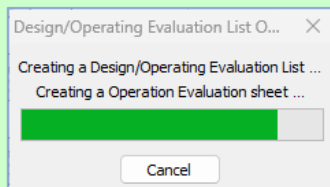


Check the item of "Disable auto-save of Evaluation List" to create the Excel file with the name of "**SOxOptionControl1**" and to automatically open it. In this case, the user must name the file when saving it.

- (7) Check the [Additionally output Operating Status Evaluation Sheet (single sheet)] checkbox to output the Operating Status Evaluation Sheet.

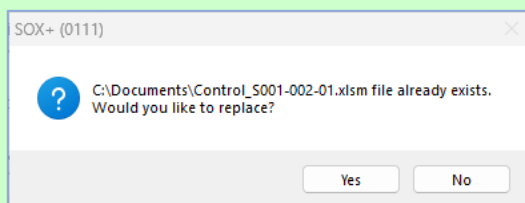
☐ Additionally output Operating Status Evaluation Sheet (single sheet)

- (8) Click the [Export] button to show the [Design/Operating Evaluation List Output] dialog.



*Microsoft Excel is needed for output.

If the output destination and the file name that have been specified are the same as those of an existing Design/Operating Evaluation List, then the following dialog is displayed:



If no problem exists, press the "Yes" button to overwrite the file.

- (9) Finally, for the purpose of confirmation of the contents, the outputted [Design/Operating Evaluation List] is automatically opened in the Excel format.

When the file is closed, a dialog to ask whether to save it is displayed. However, as far as the output destination is specified, the file has already been saved. So no problem will occur even if it is not this time.

Document ID	No	Operational Detail Name	Operational Detail Content	Department/ Division	Integrity	Document	Performance	Breakthrough	Design Procedure	Testing #
S001-002-01	1	Sending the order data(EDI)	An order form will be sent from the client by EDI, FAX or telephone.	Client						
S001-002-01	2	Sending an order	An order form will be sent from the client by EDI, FAX or telephone.	Client						
S001-002-01	3	Operation of inputting acceptance of an order	According to the order form, input the client code, product code, quantity, etc. or the data sent by EDI in the sales system database. Output an order list from the order data.	International Corporation Sales Division						
S001-002-01	4	Checking the unit cost table	Confirm that the unit cost in the sales management system corresponds to the unit cost on the order form.	International Corporation Sales Division						
S001-002-01	5	Confirming credit limit	The credit limit of each client is decided according to the credit management system, so you cannot input the date if you exceed the limit. The credit management division controls the revision of the credit limit.	International Corporation Sales Division						
S001-002-01	6	Confirming stock	Confirm the products and quantities on the order form, and check the stock on the display. If there is a shortage of stock, consult the product division.	International Corporation Sales Division						
S001-002-01	7	Outputting confirmation of an order	Output confirmation of an order from the sales management system database.	International Corporation Sales Division						
S001-002-01	8	Approval	Person in charge should check the product name, quantities, unit cost and sum cost in the confirmation of order against the order form before accepting it.	International Corporation Sales Division						
S001-002-01	9	Sending confirmation of an order	Send confirmation of an order to the client.	International Corporation Sales Division						
S001-002-01	10	Accepting	Client accepts the confirmation of an order.	Client						

Operation Design Evaluation List

	A	G	S	X	Z	CO	DH	EL	DZ	SA	EO
9			<input checked="" type="checkbox"/> Design Evaluation <input checked="" type="checkbox"/> CSA Evaluation <input checked="" type="checkbox"/> Deviation Evaluation <input checked="" type="checkbox"/> Addressing & Escalation								
	Document ID	No	Control Content	Division	Document ID	No	Risk Content	Control Level			
13	S001-002-01	C1	Issue a confirmation of order without fail, and confirm the order details.	International Corporation Sales Division	Confirmation of order	S001-002-01	R1	Risk of accepting an uncollected or false order			
14						S001-002-01	R4	Risk of accepting an order with the incorrect unit cost			
15						S001-002-01	R5	Risk of missing the requested delivery date			
16	S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	International Corporation Sales Division	Order form Confirmation of order Order acceptance list	S001-002-01	R1	Risk of accepting an uncollected or false order	Key Control		
17						S001-002-01	R3	Risk of delivering the wrong order because of an input error			
18						S001-002-01	R4	Risk of accepting an order with the incorrect unit cost			
19						S001-002-01	R5	Risk of accepting an order above the credit limit			
20						S001-002-01	R6	Risk of missing the requested delivery date			
21	S001-002-01	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit management.	International Corporation Sales Division	Order form Confirmation of order	S001-002-01	R4	Risk of accepting an order with the incorrect unit cost			
			Control Evaluation								

Use the displayed item switching macro to switch the displayed items by the category item.

Control Design/Operating Evaluation List

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
2	Company Name	Sax Corporation Co., Ltd.										Period						
3	Location	Tokyo										Department						
4																		
5	Document ID	S001-002-01																
6	Process	S001 Sales process										Control No	C2					
7	Sub-process	S002 Accepting an offer																
8	Operation Name	S1 Operation of accepting an order																
9																		
10	Control Content	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.																
11	Risk No	R1,R3,R4,R5,R6																
12	[Testing Procedures]																	
13	Testing Procedures																	
14	Planned Samples											Control Frequency	As Needed (A/N)					

Operating Status Evaluation Sheet

B. Input and import from Operation Design Evaluation List

Enter the operation design evaluation procedures in the [Operation Design Evaluation List] ([Operation Evaluation] sheet) and import the contents to the SOX+ operational flow document.

Since the [Design/Operation Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the control design evaluation procedures can be entered at the same time of entering of the operation design evaluation procedures.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Operation Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation method and the testing procedures on the [Operation Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

Document ID	No	Operational Detail Name	Operational Detail Content	Department/ Division	Design Procedure
5001-002-01	1	Sending the order data(EDI)	An order form will be sent from the client by EDI, FAX or telephone.	Client	
5001-002-01	2	Sending an order	An order form will be sent from the client by EDI, FAX or telephone.	Client	
5001-002-01	3	Operation of inputting acceptance of an order	According to the order form, input the client code, product code, quantity, etc. or the data sent by EDI in the sales system database. Output an order list from the order data.	International Corporation Sales Division	
5001-002-01	4	Checking the unit cost table	Confirm that the unit cost in the sales management system corresponds to the unit cost on the order form.	International Corporation Sales Division	
5001-002-01	5	Confirming credit limit	The credit limit of each client is decided according to the credit management system, so you cannot input the data if you exceed the limit. The credit management division controls the revision of the credit limit.	International Corporation Sales Division	
5001-002-01	6	Confirming stock	Confirm the products and quantities on the order form, and check the stock on the display. If there is a shortage of stock, consult the product division.	International Corporation Sales Division	
5001-002-01	7	Outputting confirmation of an order	Output confirmation of an order from the sales management system database.	International Corporation Sales Division	
5001-002-01	8	Approval	Person in charge should check the product name, quantities, unit cost and sum cost in the confirmation of order against the order form before approving it.	International Corporation Sales Division	
5001-002-01	9	Sending confirmation of an order	Send confirmation of an order to the client.	International Corporation Sales Division	
5001-002-01	10	Accepting	Client accepts the confirmation of an order.	Client	

Operation Design Evaluation List

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.

Import procedures of Design/Operating Evaluation List

The [Design/Operating Evaluation List] consists of the following sheets:

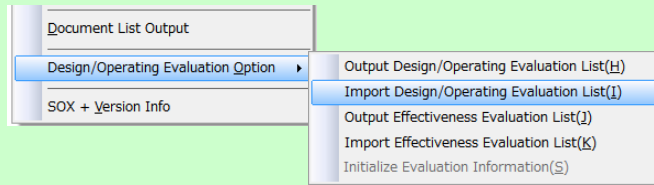
- [Operation Evaluation] sheet
- [Control Evaluation] sheet
- [Evaluation Sheet] sheet

*The sheet name is [Document ID - key control number] and the number of sheets to be created is the same as the number of key controls.

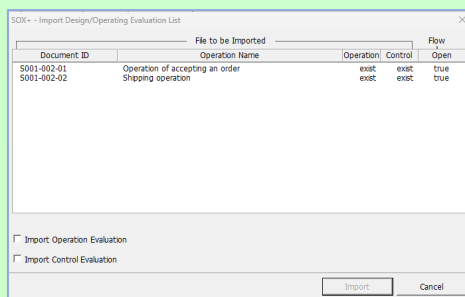
*The information on the [Evaluation Sheet] sheet is out of the scope of import.



- (1) Select [Import Design/Operating Evaluation List] from the [Design/Operating Evaluation Option] in the [SOX+] menu.



- (2) The dialog used to select the import target file opens. Select the target file and click the [Open] button.
- (3) The [Import Design/Operating Evaluation List] dialog opens, showing a list of the document information contained in the file that has been selected as the import target.



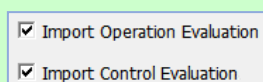
- (4) Checking is performed to find any inconsistency between the source [Design/Operating Evaluation List] file and the destination SOX+ operational flow document.

File to be Imported					Flow
Document ID	Operation Name	Operation	Control		Open
S001-002-01	Operation of accepting an order	exist	exist		true
S001-002-02	Shipping operation	exist	exist		true

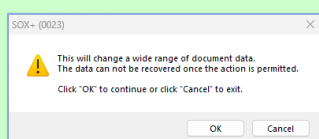
[File to be Imported] on the left side lists the Document IDs and Operation Names of the SOX+ operational flow documents contained in the specified [Design/Operating Evaluation List] file. The "true" and "false" in [Flow] on the right side show whether that SOX+ operational flow document is open by iGrafx as a destination.

Import cannot be performed unless the SOX+ operational flow documents corresponding to all the documents described in the source [Design/Operating Evaluation List] file are open as the destinations. If there is any SOX+ operational flow document has "false" in the [Open] field, then open the appropriate SOX+ operational flow document and retry.

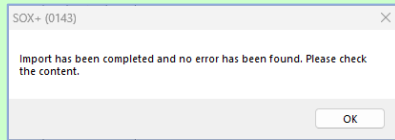
- (5) Using the checkbox in the lower part of the dialog, specify the sheet(s) to import (import can be performed on a sheet-by-sheet basis).



- (6) Clicking the [Import] button causes the confirmation dialog to be displayed. Click the [OK] button to execute an import if there is no problem.

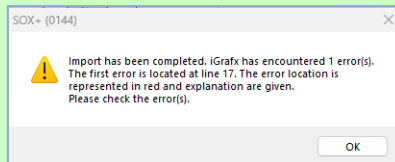


- (7) When the dialog to report that the import has been normally completed is displayed, click the [OK] button.



◆ If an error occurs:

If an error occurs during import, a dialog as shown below is displayed.



A copy of the source [Design/Operating Evaluation List] file opens. The erroneous points are colored and the error details are described in the comments.

- Red: Data was not imported successfully for a certain reason.
(Any word not on the data list is described; ¥, not *, is described; etc.)
- Yellow: The import itself had no problem but attention should be paid to the data due to inconsistency with the others (C1 is displayed three times but the contents of the third C1 differ from those of the first and the second, and so on.)

- (8) Confirm the design evaluation contents of the SOX+ operational flow document.

* In case where the [Operation Evaluation] sheet has been edited, confirm the [Operational Detail] dialog and in case where the [Control Evaluation] sheet has been edited, confirm the [Control] dialog.

[Operational Detail] dialog - [Design Evaluation] tab

A dialog box titled "Operational Detail Properties" with tabs for "Remark", "Design Procedures", and "Design Evaluation". The "Design Evaluation" tab is active. It contains several input fields: "Evaluation" (a dropdown menu), "Evaluation Content" (a large text area), "Evaluator" (a text field), "Evaluation Date" (a date field), "Problems, Improvement Details, etc." (a text area), "Approver Comment" (a text area), and "Approver" (a text field). There are also "Approval Date" and "Approval Date" fields. On the right side, there are three "Enlarge" buttons corresponding to the "Evaluation Content", "Problems, Improvement Details, etc.", and "Approver Comment" text areas.

[Control] dialog - [Design Evaluation] tab

A dialog box titled "Control Properties" with tabs for "Target Risk", "Test Details", "Label/Remark", "Design Procedures", "Design Evaluation", "CSA Procedures", and "CSA Evaluation". The "Design Evaluation" tab is active. It contains several input fields: "Evaluation" (a dropdown menu), "Evaluation Content" (a large text area), "Evaluator" (a text field), "Evaluation Date" (a date field), "Problems, Improvement Details, etc." (a text area), "Approver Comment" (a text area), and "Approver" (a text field). There are also "Approval Date" and "Approval Date" fields. On the right side, there are three "Enlarge" buttons corresponding to the "Evaluation Content", "Problems, Improvement Details, etc.", and "Approver Comment" text areas.

* In case of CSA and operation evaluation, respectively confirm the tabs of [CSA Evaluation] and [Operation Evaluation] in the [Control] dialog.

(2) Registration of operation design evaluation result

In accordance with the operation, either A or B can be used for registration.

A. Direct input to operational detail dialog

Enter the result of design status evaluation of each operational detail.

Item	Contents
Evaluation	From the drop-down menu, select the result of the design status evaluation of each operational detail. <ul style="list-style-type: none"> • O • X • —
Detail	Use this item to retain the evaluation result of each subdivided evaluation item.
Evaluation Content	Enter the contents of the design status evaluation of each operational detail. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Evaluator	Enter the person who performed the evaluation.
Evaluation Date	Enter the date when the evaluation was performed.
Problems, Improvement Details, etc.	For each operational detail, enter problems, improvement details etc. found from the result of the design status evaluation. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver Comment	Enter approver's comment for each operational detail. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver	Enter the approver.
Approval Date	Enter the date of approval.

◆ Output of operation design evaluation results

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the operation design evaluation result entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Operation Design Evaluation List

Enter the operation design evaluation result in the [Operation Design Evaluation List] ([Operation Evaluation] sheet) and import the contents to the SOX+ operational flow document.

Since the [Design/Operating Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the operation design evaluation result can be entered at the same time of entering of the control design evaluation result.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Operation Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation result and the evaluation contents on the [Operation Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.



For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the operation design evaluation in the SOX+ operational flow document ([Design Evaluation] tab in the [Operational Detail] dialog).

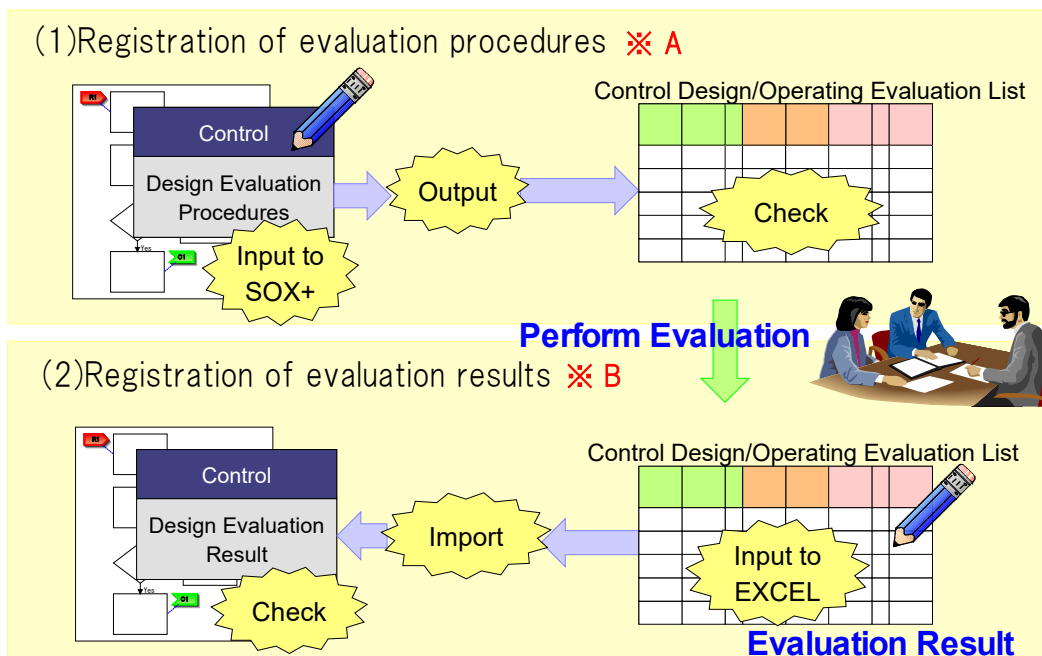
Control Design Evaluation

In the control design evaluation, Registration of the evaluation procedures and Registration of the evaluation result are performed. To register them, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Control Design/Operating Evaluation List] to the SOX+ operational flow document.

Registration of control design evaluation

Control Design Evaluation	Registration method (Use the method appropriate to the operation.)
(1) Registration of evaluation procedures	<p>A. Directly input to the SOX+ dialog.</p> <p>B. Input to the [Control Design/Operating Evaluation List] and then import it to the SOX+ operational flow document.</p>
(2) Registration of evaluation result	<p>A. Directly input to the SOX+ dialog.</p> <p>B. Input to the [Control Design/Operating Evaluation List] and then import it to the SOX+ operational flow document.</p>

■ Recommended procedures of Control Design Evaluation



(1) Registration of control design evaluation procedures

A. Direct input to control dialog

1. Design the procedures of the design status evaluation for each control.

Design Procedures | Design Evaluation | CSA Procedures | CSA Evaluation | Operating Procedures | Operating Evaluation | A

Method

☐ Inquiry ☐ Inspection ☐ Walkthrough

☐ Observation ☐ Reperformance

Select test method(s) used for the target operation (Two or more methods selectable).
Select two or more methods in case a combination thereof is applied.

Inquiry	A method used by the evaluator to obtain information including the status and level of the control and responsible person's understanding of the control so that the evaluator can have an impression. This method is often used in conjunction with other processes, such as inspection, observation, and reperformance.
Observation	A method used to realize the status and situation by observing the status of performance of the internal control procedures. Strong evidence can be obtained since the observed facts can be checked directly. As it is difficult to continue observation for a long time, it is effective to use this method in conjunction with such methods as [Inquiry] and [Inspection].
Inspection	A method used to secure evidence with regard to the effectiveness through verification of the documents in which the results of performance of the internal controls are described.
Reperformance	A method used to obtain evidence with regard to the effectiveness of the internal control through reperformance (reproduction) of the action of internal control. As to the admissibility of evidence, it is said that [Inquiry] is the lowest and [Reperformance] is the highest.
Walkthrough	A method used to evaluate the status of the design of internal control of the operation process by tracing major transactions from their start points to reflection in the financial statements and by comparing the evidential documents with the records. By tracing the forms and records created during operation, it is verified, among others, whether the documented internal control is actually applied, and whether the identified risks are fully covered.

2. Enter the contents of the testing procedures in detail.

Testing Procedures

Control Frequency

Planned Samples

Population

3. [Control Frequency] shows the [Control Frequency] that is selected by the [Control Properties] tab.
4. Enter the [Planned Samples].
5. Enter the [Population] where sampling is to be carried out.

The "population" means the entire items from which the auditor tries to extract samples in order to attain a conclusion with regard to implementation of specific auditing procedures. The population must be appropriate to the points of verification in those procedures and at the same time, needs to include all the target items.

Item	Contents
Testing Procedures	Enter the detailed procedures of the test on a control-by-control basis. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Control Frequency	Displays the data selected by [Control Frequency] in the [Control Properties] tab.
Planned Samples	Enter the number of samples planned for verification of testing procedures and documents. [100 characters]
Population	Enter the verification target. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.

◆ Output of control design evaluation procedures

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the control design evaluation procedures entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Control Design/Operating Evaluation List

Enter the control design evaluation procedures in the [Control Design/Operating Evaluation List] and import the contents to the SOX+ operational flow document.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Control Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation result on the outputted [Control Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.



For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the control design evaluation in the SOX+ operational flow document ([Design Procedures] tab in the [Control] dialog).

(2) Registration of control design evaluation result

In accordance with the operation, either A or B can be used for registration.

A. Direct input to control dialog

Enter the result of design status evaluation of each control.

Item	Contents
Evaluation	From the drop-down menu, select the result of the design status evaluation of each control. <ul style="list-style-type: none"> • O • X • —
Detail	Use this item to retain the evaluation result of each subdivided evaluation item.
Evaluation Content	Enter the contents of the design status evaluation of each control. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.

Item	Contents
Evaluator	Enter the person who performed the evaluation.
Evaluation Date	Enter the date when the evaluation was performed.
Problems, Improvement Details, etc.	For each control, enter problems, improvement details etc. found from the result of the design status evaluation. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver Comment	Enter approver's comment for each control. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver	Enter the approver.
Approval Date	Enter the date of approval.

◆Output of control design evaluation results

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the control design evaluation result entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Control Design/Operating Evaluation List

Enter the control design evaluation procedures in the [Control Design/Operating Evaluation List] ([Control Evaluation] sheet) and import the contents to the SOX+ operational flow document.

Since the [Design/Operation Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the control design evaluation procedures can be entered at the same time of entering of the operation design evaluation procedures.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Control Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation result and the evaluation contents on the [Control Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.

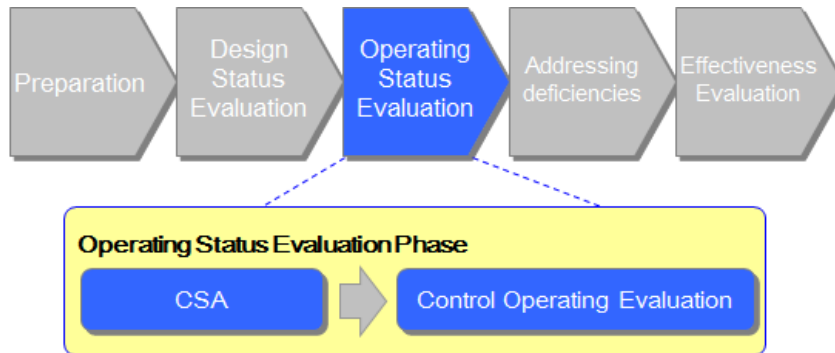


For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the control design evaluation in the SOX+ operational flow document ([Design Evaluation] tab in the [Control] dialog).

2. 2 Operating status evaluation phase

By using the SOX+ Design/Operating Evaluation Option, the operating status evaluation can be performed as follows:



Function	Contents
CSA	Perform self-assessment aiming to reduce risks.
(1) Registration of evaluation procedures	Register the procedures to perform self-assessment.
(2) Registration of evaluation result	Registers the result of the evaluation performed.
Control Operating Evaluation	Perform operating status evaluation aiming to reduce risks.
(1) Registration of evaluation procedures	Resister the procedures to perform control operating status evaluation.
(2) Registration of evaluation result	Registers the result of the evaluation performed.

The [Control Design/Operating Evaluation List] is outputted as a reference for the CSA evaluation and control operating evaluation. To register the evaluation procedures and the evaluation result, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Control Design/Operating Evaluation List] to the SOX+ operational flow document

Control Operating Evaluation

In the control operating evaluation, Registration of the evaluation procedures and Registration of the evaluation result are performed. To register them, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Control Design/Operating Evaluation List] to the SOX+ operational flow document.

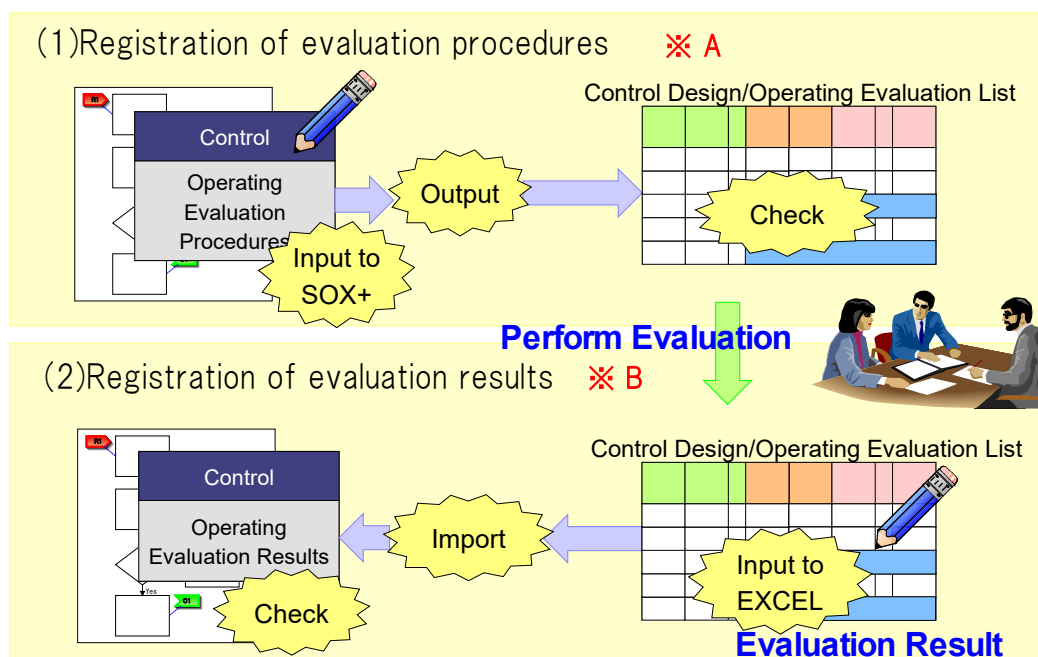
*The CSA evaluation procedures are the same as the control operating evaluation procedures. For the CSA operation procedures, refer to the operation procedures of the operating evaluation.

Registration of control operating evaluation

Control Operating Evaluation	Registration method (Use the method appropriate to the operation.)
(1) Registration of evaluation procedures	A. Directly input to the SOX+ dialog. B. Input to the [Control Design/Operating Evaluation List] and then import it to the SOX+ operational flow document.
(2) Registration of evaluation result	A. Directly input to the SOX+ dialog. B. Input to the [Control Design/Operating Evaluation List] and then import it to the SOX+ operational flow document.

*When the [Evaluation Sheet] sheet is used, the information registered in the [Evaluation Sheet] sheet cannot be imported to the SOX+ operational flow document.

■ Recommended procedures of Control Operating Evaluation



(1) Registration of control operating evaluation procedures

A. Direct input to control dialog

- Design the procedures of the operating status evaluation for each control.

CSA Procedures | CSA Evaluation | Operating Procedures | **Operating Evaluation** | Addressing deficiencies | Final Evaluation

Method

☐ Inquiry ☐ Inspection

☐ Observation ☐ Reperformance

Select test method(s) used for the target operation (Two or more methods selectable).
Select two or more methods in case a combination thereof is applied.

Inquiry	A method used by the evaluator to obtain information including the status and level of the control and responsible person's understanding of the control so that the evaluator can have an impression. This method is often used in conjunction with other processes, such as inspection, observation, and reperformance.
Observation	A method used to realize the status and situation by observing the status of performance of the internal control procedures. Strong evidence can be obtained since the observed facts can be checked directly. As it is difficult to continue observation for a long time, it is effective to use this method in conjunction with such methods as [Inquiry] and [Inspection].
Inspection	A method used to secure evidence with regard to the effectiveness through verification of the documents in which the results of performance of the internal controls are described.
Reperformance	A method used to obtain evidence with regard to the effectiveness of the internal control through reperformance (reproduction) of the action of internal control. As to the admissibility of evidence, it is said that [Inquiry] is the lowest and [Reperformance] is the highest.

- Enter the contents of the testing procedures in detail.

Testing Procedures

Control Frequency

Planned Samples

Population

- [Control Frequency] shows the [Control Frequency] that is selected by the [Control Properties] tab.
- Enter the [Planned Samples].
- Enter the [Population] where sampling is to be carried out.

The "population" means the entire items from which the auditor tries to extract samples in order to attain a conclusion with regard to implementation of specific auditing procedures. The population must be appropriate to the points of verification in those procedures and at the same

time, needs to include all the target items.

Item	Contents
Testing Procedures	Enter the detailed procedures of the test on a control-by-control basis. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Control Frequency	Displays the data selected by [Control Frequency] in the [Control Properties] tab.
Planned Samples	Enter the number of samples planned for verification of testing procedures and documents. [100 characters]
Population	Enter the verification target. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.

◆ **Output of control design evaluation procedures**

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the control operating evaluation procedures entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Control Design/Operating Evaluation List

Enter the control operating evaluation procedures in the [Control Design/Operating Evaluation List] ([Control Evaluation] sheet) and import the contents to the SOX+ operational flow document.

The [Design/Operating Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the items of control operating evaluation procedures are in the [Control Evaluation] sheet only.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Control Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation result and the evaluation contents on the [Control Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.



For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the control operating evaluation in the SOX+ operational flow document ([Operating Procedures] tab in the [Control] dialog).

(2) Registration of control operating evaluation result

In accordance with the operation, either A or B can be used for registration.

A. Direct input to control dialog

Design the procedures of the operating status evaluation for each control.

Item	Contents
Evaluation	From the drop-down menu, select the result of the design status evaluation of each control. <ul style="list-style-type: none"> • O • X • —
Detail	Use this item to retain the evaluation result of each subdivided evaluation item.
Evaluation Content	Enter the contents of the operating status evaluation of each control. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Evaluator	Enter the person who performed the evaluation.
Evaluation Date	Enter the date when the evaluation was performed.
Problems,	For each control, enter problems, improvement details etc. found from

Item	Contents
Improvement Details, etc.	the result of the design status evaluation. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver Comment	Enter approver's comment for each control. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver	Enter the approver.
Approval Date	Enter the date of approval.

◆ **Output of control operating evaluation results**

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the control operating evaluation result entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Control Design/Operating Evaluation List

Enter the control operating evaluation result in the [Control Design/Operating Evaluation List] ([Control Evaluation] sheet) and import the contents to the SOX+ operational flow document.

Since the [Design/Operating Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the items of control operating evaluation results are in the [Control Evaluation] sheet only.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Control Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation result and the evaluation contents on the [Control Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.

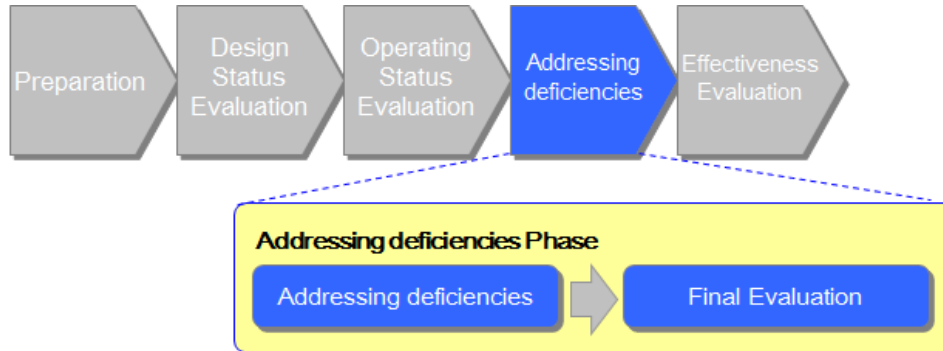


For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the control operating evaluation in the SOX+ operational flow document ([Operating Evaluation] tab in the [Control] dialog).

2. 3 Addressing deficiencies phase

By using the SOX+ Design/Operating Evaluation Option, the addressing deficiencies can be performed as follows:



Function	Contents
Addressing deficiencies	Evaluate the result of the response to an evaluation item that was judged as a deficiency.
(1)Registration of contents of addressing deficiencies	Register the contents of the addressing deficiencies.
(2)Registration of final evaluation result	Register the result of the performed evaluation.

The [Control Design/Operating Evaluation List] is outputted as a reference for the addressing deficiencies and final evaluation. To register the evaluation procedures and the evaluation result, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Control Design/Operating Evaluation List] to the SOX+ operational flow document.

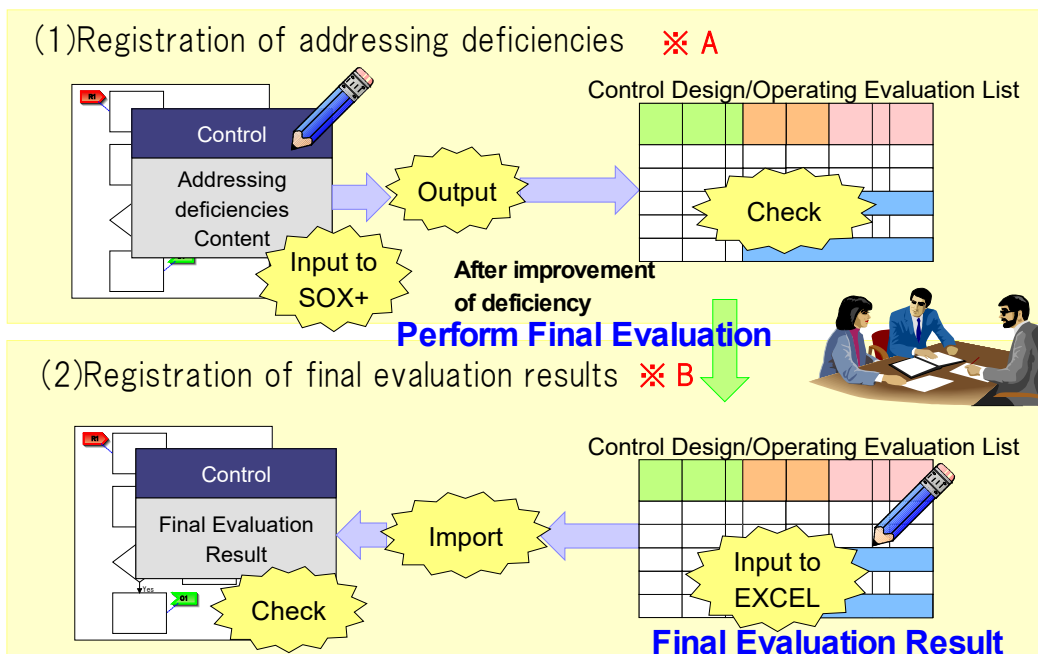
Addressing deficiencies

In the addressing deficiencies, Registration of the addressing deficiencies contents and Registration of the final evaluation result are performed. To register them, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Control Design/Operating Evaluation List] to the SOX+ operational flow document.

Registration of addressing deficiencies

Addressing deficiencies	Registration method (Use the method appropriate to the operation.)
(1) Registration of addressing deficiencies contents	A. Directly input to the SOX+ dialog. B. Input to the [Control Design/Operating Evaluation List] and then import it to the SOX+ operational flow document.
(2) Registration of final evaluation result	A. Directly input to the SOX+ dialog. B. Input to the [Control Design/Operating Evaluation List] and then import it to the SOX+ operational flow document.

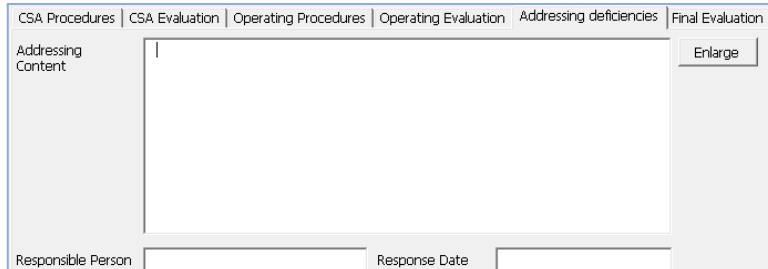
■ Recommended procedures of Addressing deficiencies



(1) Registration of addressing deficiencies contents

A. Direct input to control dialog

1. Enter the contents of the addressing deficiencies in detail.



2. Enter the responsible person, response date.

◆Output of contents of addressing deficiencies

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the contents of control addressing deficiencies entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Control Design/Operating Evaluation List

Enter the contents of addressing deficiencies in the [Control Design/Operating Evaluation List] ([Control Evaluation] sheet) and import the contents to the SOX+ operational flow document.

Since the [Design/Operating Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the items of contents of addressing deficiencies are in the [Control Evaluation] sheet only.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Control Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the contents of addressing deficiencies on the [Control Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.



For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the addressing deficiencies in the SOX+ operational flow document ([Addressing deficiencies] tab in the [Control] dialog).

(2) Registration of final evaluation result

In accordance with the operation, either A or B can be used for registration.

A. Direct input to control dialog

Enter the result of final evaluation of each control.

Item	Contents
Evaluation	From the drop-down menu, select the result of the final evaluation of each control. <ul style="list-style-type: none"> • O • X • —
Detail	Use this item to retain the evaluation result of each subdivided evaluation item.
Evaluation Content	Enter the contents of the final evaluation of each control. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Evaluator	Enter the person who performed the evaluation.
Evaluation Date	Enter the date when the evaluation was performed.
Problems, Improvement Details, etc.	For each control, enter problems, improvement details etc. found from the result of the final evaluation. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.

Item	Contents
Approver Comment	Enter approver's comment for each control. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver	Enter the approver.
Approval Date	Enter the date of approval.

◆ Output of control final evaluation results

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Design/Operating Evaluation List], a list of the control final evaluation results entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

B. Input and import from Control Design/Operating Evaluation List

Enter the control final evaluation results in the [Control Design/Operating Evaluation List] ([Control Evaluation] sheet) and import the contents to the SOX+ operational flow document.

Since the [Design/Operating Evaluation List] consists of two sheets, i.e., the [Operation Evaluation] sheet and the [Control Evaluation] sheet, the items of control final evaluation are in the [Control Evaluation] sheet only.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Control Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Design/Operating Evaluation List Output].



For details, refer to Output procedures of Design/Operating Evaluation List (page 22 -).

2. Enter the evaluation result and the evaluation contents on the [Control Evaluation] sheet of the outputted [Design/Operating Evaluation List] and save and close the file.

* Import cannot be performed while the file is open.

3. Perform [Import Design/Operating Evaluation List] to import the entered contents to the SOX+ operational flow document.

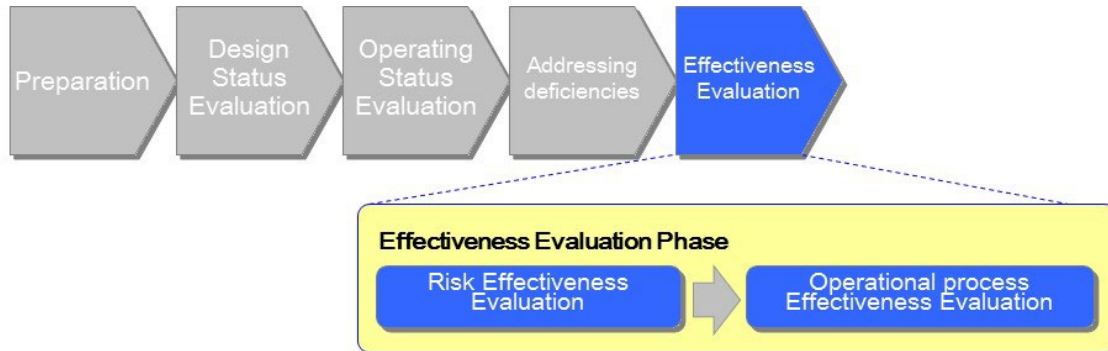


For details, refer to Import procedures of Design/Operating Evaluation List (page 27 -).

4. Confirm the contents of the control final evaluation in the SOX+ operational flow document ([Final Evaluation] tab in the [Control] dialog).

2. 4 Effectiveness Evaluation phase

With the SOX+ Design/Operating Evaluation Option, the effectiveness evaluation can be performed by using the risk effectiveness evaluation and the operational process effectiveness evaluation.



Function	Contents
Risk Effectiveness Evaluation	Evaluates the risk based effectiveness.
(1) Registration of evaluation result	Registers the result of the evaluation.
Operational Process Effectiveness Evaluation	Evaluate the effectiveness of internal control that aims at overall evaluation of each operational process
(1) Registration of evaluation result	Registers the result of the evaluation.

The [Risk Effectiveness Evaluation List] is outputted as a reference for the effectiveness evaluation and the [Operational Process Effectiveness Evaluation Sheet] as a reference for the effectiveness evaluation for each operational process. To register the evaluation result, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Risk Effectiveness Evaluation List] and the [Operational Process Effectiveness Evaluation Sheet] to the SOX+ operational flow document.

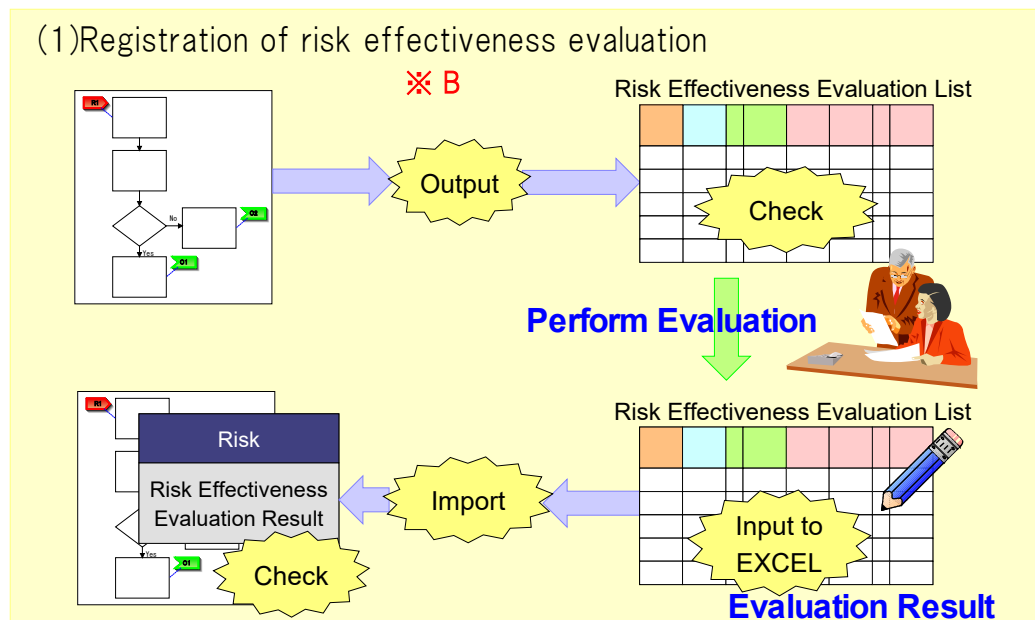
Risk Effectiveness Evaluation

In the risk effectiveness evaluation, Registration of the evaluation result is performed. To register it, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Risk Effectiveness Evaluation List] to the SOX+ operational flow document.

Risk Effectiveness Evaluation	Registration method (Use the method appropriate to the operation.)
(1) Registration of evaluation result	<p>A. Directly input to the SOX+ dialog.</p> <p>B. Input to the [Risk Effectiveness Evaluation List] and then import it to the SOX+ operational flow document.</p>

■ Recommended procedures of Risk Effectiveness Evaluation

(1) Registration of risk effectiveness evaluation



Registration of risk effectiveness evaluation result

A. Direct input to risk dialog

Enter the effectiveness evaluation of each risk.

Item	Contents
Evaluation	From the drop-down menu, select the result of the effectiveness evaluation of each risk. <ul style="list-style-type: none"> • O • X • —
Evaluation Content	Enter the contents of the effectiveness evaluation of each risk. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Evaluator	Enter the person who performed the evaluation.
Evaluation Date	Enter the date when the evaluation was performed.
Problems, Improvement Details, etc.	For each risk, enter problems, improvement details etc. found from the result of the effectiveness evaluation. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver Comment	Enter approver's comment for each risk. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver	Enter the approver.
Approval Date	Enter the date of approval.

◆Output of risk effectiveness evaluation

Refer to the [Output procedures of Effectiveness Evaluation List] below for output of a list of the risk effectiveness evaluation result entered in the SOX+ operational flow document to a Microsoft Excel file.

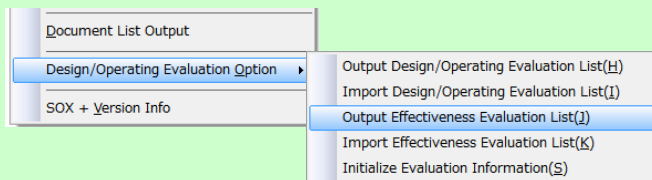
Output procedures of Effectiveness Evaluation List



The [Effectiveness Evaluation List] consists of the two sheets:

- [Risk Evaluation] sheet
- [Overall Evaluation] sheet

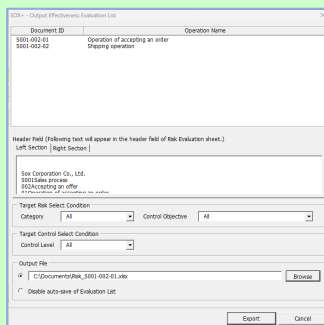
- (1) Select [Output Effectiveness Evaluation List] from the [Design/Operating Evaluation Option] in the [SOX+] menu.



- (2) The [Output Effectiveness Evaluation List] dialog is displayed and shows a list of the SOX+ operational flow documents that are open.

Referring to the explanation below, specify the document(s) to be outputted.

Document listing and document selection (Two or more documents can be selected.)



- ① When a document is selected as a target, the following items are output.

[Risk Evaluation] sheet – Result of evaluation of risk-by-risk effectiveness of each document

[Overall Evaluation] sheet – Result of evaluation of effectiveness of the active document(s)

- ② If none is selected as a target document, the following items are outputted:

[Risk Evaluation] sheet – Result of evaluation of risk-by-risk effectiveness of all documents

[Overall Evaluation] sheet – Result of evaluation of effectiveness of the active document(s)

Unless all the SOX+ operational flow documents in which a target risk linking to the control exists are open, the information on the target risk indicates "Deleted risk," so please be careful.

Control Properties | **Target Risk** | Test Details | Label/Remark | Design Procedures | Design Evaluation | CSA Procedures | CSA < >

< 1/1 >

Operation:

Risk:

Risk Info:

If the document on the side of the control from which the target risk is linked is not open, the information on the linking control may be missing, so please be careful.

Header Field

Header Field (Following text will appear in the header field of Risk Evaluation sheet.)

Left Section	Right Section
Sox Corporation Co., Ltd. S001Sales process 002Shipment of the accepted order 02Shipping operation	

Header Field (Following text will appear in the header field of Risk Evaluation sheet.)

Left Section	Right Section
Document ID: S001-002-02	

The information displayed in the header field is that to be outputted in the print header of [Risk Evaluation] sheet of the [Effectiveness Evaluation List] file. The contents can be changed here.

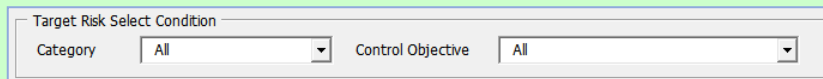
Left Section

Sox Corporation Co., Ltd. S001Sales process 002Accepting an offer 01Operation of accepting an order		
Document ID	No	
S001-002-01	R1	Risk of accepting a

Document ID: S001-002-01

54

- (4) Set the Target Risk Select Condition (Reflected to the [Risk Evaluation] sheet).



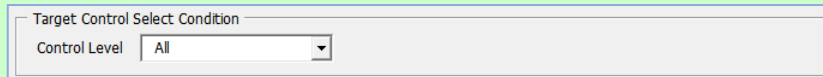
Target Risk Select Condition

Category All Control Objective All

By specifying the category or the control objective, the conditions of selection of the risks to be outputted can be set. For the setting, the conditions of selection of the category and the control objective may be combined.

* To output all the risks, specify "All" If "(Blank)" is specified, only those risks that have no data entered in the category or the control objective are outputted.

- (5) Set the Target Control Select Condition (Reflected to the [Risk Evaluation] sheet).



Target Control Select Condition

Control Level All

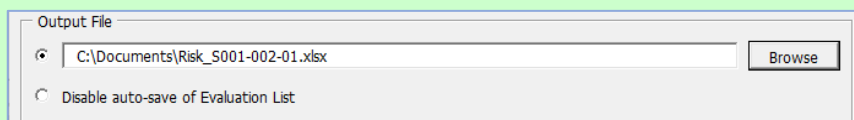
By specifying the control level, the conditions of selection of the controls to be outputted can be set.

* To output all the controls, specify "All". If "(Blank)" is specified, only those controls that have no data entered in the control level are outputted.

- (6) Check the output file name and the output destination.

Output File

- ① Output with a name



Output File

☒ C:\Documents\Risk_S001-002-01.xlsx Browse

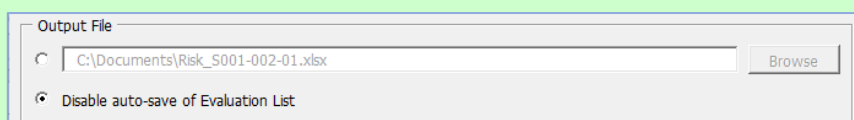
☐ Disable auto-save of Evaluation List

The created Excel file is automatically named based on the Document ID information of the SOX+ operational flow document that is active (shown on top in iGrafx) when the Effectiveness Evaluation List output command is selected.

Ex) C:¥Document¥Documents¥Risk_S001-002-01.xls

To change the output file name and/or the output destination, specify the destination by using the [Browse] button, name it arbitrarily, and then press the [Export] button.

- ② Disable auto-save of Evaluation List



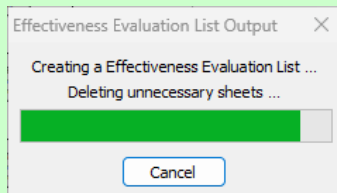
Output File

☐ C:\Documents\Risk_S001-002-01.xlsx Browse

☒ Disable auto-save of Evaluation List

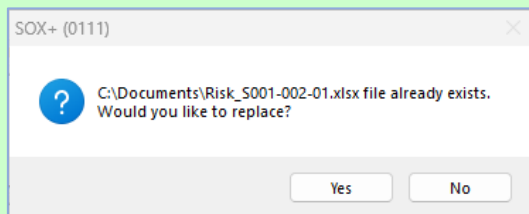
Check the item of "Disable auto-save of Evaluation List" to create the Excel file with the name of "**SOxOptionRisk1**" and to automatically open it. In this case, the user must name the file when saving it.

(7) Click the [Export] button to show the [Effectiveness Evaluation List Output] dialog.



*Microsoft Excel is needed for output.

If the output destination and the file name that have been specified are the same as those of an existing Effectiveness Evaluation List, then the following dialog is displayed:



If no problem exists, press the "Yes" button to overwrite the file.

(8) Finally, for the purpose of confirmation of the contents, the outputted [Effectiveness Evaluation List] is automatically opened in the Excel format.

When the file is closed, a dialog to ask whether to save it is displayed. However, as far as the output destination is specified, the file has already been saved. So no problem will occur even if it is not this time.

	A	T	X	BR	OH	OJ	
8	Document ID	No	Risk Content	Document ID	No	Control Content	Conte
9							
10	S001-002-01	R1	Risk of accepting an unsolicited or false order.	S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.	Key Cont
11				S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc. before approving it.	Key Cont
12				S001-002-01	C4	Limit the means of receiving the order form, basically to EDI.	
13				S001-002-01	C6	Data in the master can be used when inputting order acceptance data.	
14				S001-002-01	C6	Properly secure access to the data or the master. IT system controls the master.	
15				S001-002-01	C7	Order lists and confirmations of order are filed in sequential order automatically.	
16	S001-002-01	R2	Risk of losing the order form data and missing a sales chance.	S001-002-01	C4	Limit the means of receiving the order form, basically to EDI.	
17	S001-002-01	R3	Risk of delivering the wrong order because of an input error.	S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc. before approving it.	Key Cont
18				S001-002-01	C6	Data in the master can be used when inputting order acceptance data.	
19	S001-002-01	R4	Risk of accepting an order with the incorrect unit cost.	S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.	Key Cont
				S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc. before approving it.	Key Cont

Risk Effectiveness Evaluation List

	A	B	C	D	E	F	G	H	I	J	K	L
1		Document ID	5001-002-01									
2		Operational Process Effectiveness Evaluation Sheet										
3												
4												
5		[Company/Process Information]										
6												
7		Company Name: [Sov Corporation Co., Ltd.]										
8		Location: [Tokyo] ID: [N/A]										
9												
10		Process	5001	Sales process								
11		Sub-process	R02	Accepting an offer								
12		Operation	R1	Operation of accepting an order								
13												
14		[Effectiveness Evaluation]										
15		Evaluation										
16												
17		Evaluation Content										
18												
19												
20												
21		Problems, Improvement Details, etc.										
22												
23												
24		Approver Comment										
25												
26												
27		[Effectiveness Evaluation/History]										
28												
29												
30		Evaluator		Evaluation Date								
31		Approver		Approval Date								
32												
33												
34												
35												
36												
37												

Operational Process Effectiveness Evaluation

List

B. Input and import from Risk Effectiveness Evaluation List

Enter the risk effectiveness evaluation in the [Risk Effectiveness Evaluation List] and import the contents to the SOX+ operational flow document.

*For the items that can be imported and the formats thereof, refer to the Table for items included in the [Risk Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Effectiveness Evaluation List Output].



For details, refer to Output procedures of Effectiveness Evaluation List (page 53 -).

2. Enter the evaluation result and the evaluation contents on the [Risk Effectiveness Evaluation List] and save and close the file.

*Import cannot be performed while the file is open.

A		T	X	BR	OH	OJ
Document ID	No	Risk Content	Document ID	No	Control Content	Control Content
S001-002-01	R1	Risk of accepting an unsolicited or false order.	S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.	
			S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Key Control
			S001-002-01	C4	Limit the means of receiving the order form, basically to EDI.	
			S001-002-01	C5	Data in the master can be used when inputting order acceptance data.	
			S001-002-01	C6	Properly secure access to the data or the master. IT system controls the master.	
			S001-002-01	C7	Order lists and confirmations of order are filed in sequential order automatically.	
S001-002-01	R2	Risk of losing the order form date and missing a sales change.	S001-002-01	C4	Limit the means of receiving the order form, basically to EDI.	
S001-002-01	R3	Risk of delivering the wrong order because of an input error.	S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Key Control
			S001-002-01	C5	Data in the master can be used when inputting order acceptance data.	
S001-002-01	R4	Risk of accepting an order with the incorrect unit cost.	S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.	
			S001-002-01	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Key Control

Risk Effectiveness Evaluation List

3. Perform [Import Effectiveness Evaluation List] to import the entered contents to the SOX+ operational flow document.

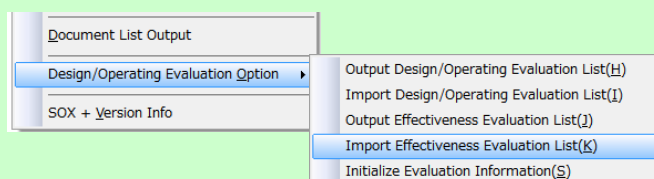
Import procedures of Effectiveness Evaluation List



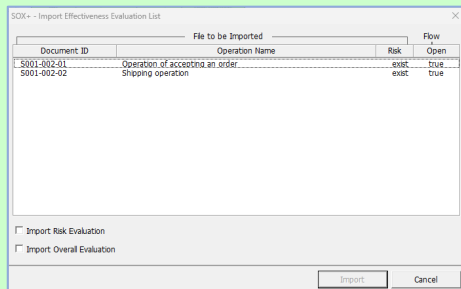
The [Effectiveness Evaluation List] consists of the two sheets:

- [Risk Evaluation] sheet
- [Overall Evaluation] sheet

- (1) Select [Import Effectiveness Evaluation List] from the [Design/Operating Evaluation Option] in the [SOX+] menu.



- (2) The dialog used to select the import target file opens. Select the target file and click the [Open] button.
- (3) The [Import Effectiveness Evaluation List] dialog opens, showing a list of the document information contained in the file that has been selected as the import target.



- (4) Checking is performed to find any inconsistency between the source [Effectiveness Evaluation List] file and the destination SOX+ operational flow document.

File to be Imported			Flow	
Document ID	Operation Name	Risk	Open	
S001-002-01	Operation of accepting an order	exist	true	
S001-002-02	Shipping operation	exist	true	

[File to be Imported] on the left side lists the Document IDs and Operation Names of the SOX+ operational flow documents contained in the specified [Effectiveness Evaluation List] file. The "true" and "false" in [Flow] on the right side show whether that SOX+ operational flow document is open by iGrafx as a destination.

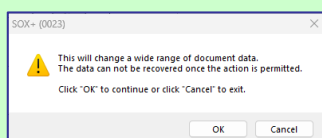
Import cannot be performed unless the SOX+ operational flow documents corresponding to all the documents described in the source [Effectiveness Evaluation List] file are open as the destinations. If there is any SOX+ operational flow document has "false" in the [Open] field, then open the appropriate SOX+ operational flow document and retry.

- (5) Using the checkbox in the lower part of the dialog, specify the sheet(s) to import (import can be performed on a sheet-by-sheet basis).

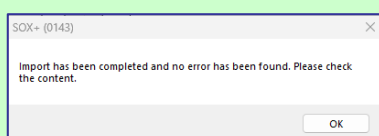
☐ Import Risk Evaluation

☐ Import Overall Evaluation

- (6) Clicking the [Import] button causes the confirmation dialog to be displayed. Click the [OK] button to execute an import if there is no problem.

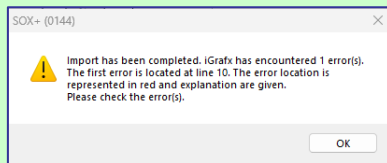


- (7) When the dialog to report that the import has been normally completed is displayed, click the [OK] button.



◆ If an error occurs:

If an error occurs during import, a dialog as shown below is displayed.



A copy of the source [Effectiveness Evaluation List] file opens. The erroneous points are colored and the error details are described in the comments.

- Red: Data was not imported successfully for a certain reason.
(Any word not on the data list is described; ¥, not *, is described; etc.)
- Yellow: The import itself had no problem but attention should be paid to the data due to inconsistency with the others (C1 is displayed three times but the contents of the third C1 differ from those of the first and the second, and so on.)

(8) Confirm the effectiveness evaluation contents of the SOX+ operational flow document.

* In case where the [Risk Evaluation] sheet has been edited, confirm the [Effectiveness Evaluation] tab of the [Risk] dialog and in case where the [Overall Evaluation] sheet has been edited, confirm the [Effectiveness Evaluation] tab of the [Document Info] dialog.

[Risk] dialog - [Effectiveness Evaluation] tab

A screenshot of the "Risk Properties" dialog box, specifically the "Effectiveness Evaluation" tab. The dialog has a title bar with "Risk Properties | Label/Remark | Effectiveness Evaluation". It contains several input fields: "Evaluation" (a dropdown menu), "Evaluation Content" (a large text area with an "Enlarge" button), "Evaluator" and "Evaluation Date" (text boxes), "Problems, Improvement Details, etc." (a large text area with an "Enlarge" button), "Approver Comment" (a large text area with an "Enlarge" button), and "Approver" and "Approval Date" (text boxes).

[Document Info] dialog- [Effectiveness Evaluation] tab

A screenshot of the "Documentation Info" dialog box, specifically the "Effectiveness Evaluation" tab. The dialog has a title bar with "Documentation Info | Related Document | SOX+ No. Configuration | Effectiveness Evaluation". It contains several input fields: "Evaluation" (a dropdown menu), "Evaluation Content" (a large text area with an "Enlarge" button), "Problems, Improvement Details, etc." (a large text area with an "Enlarge" button), "Approver Comment" (a large text area with an "Enlarge" button), and an "Effectiveness Evaluation Info History" section at the bottom with "Evaluator", "Evaluation Date", "Approver", and "Approval Date" fields.

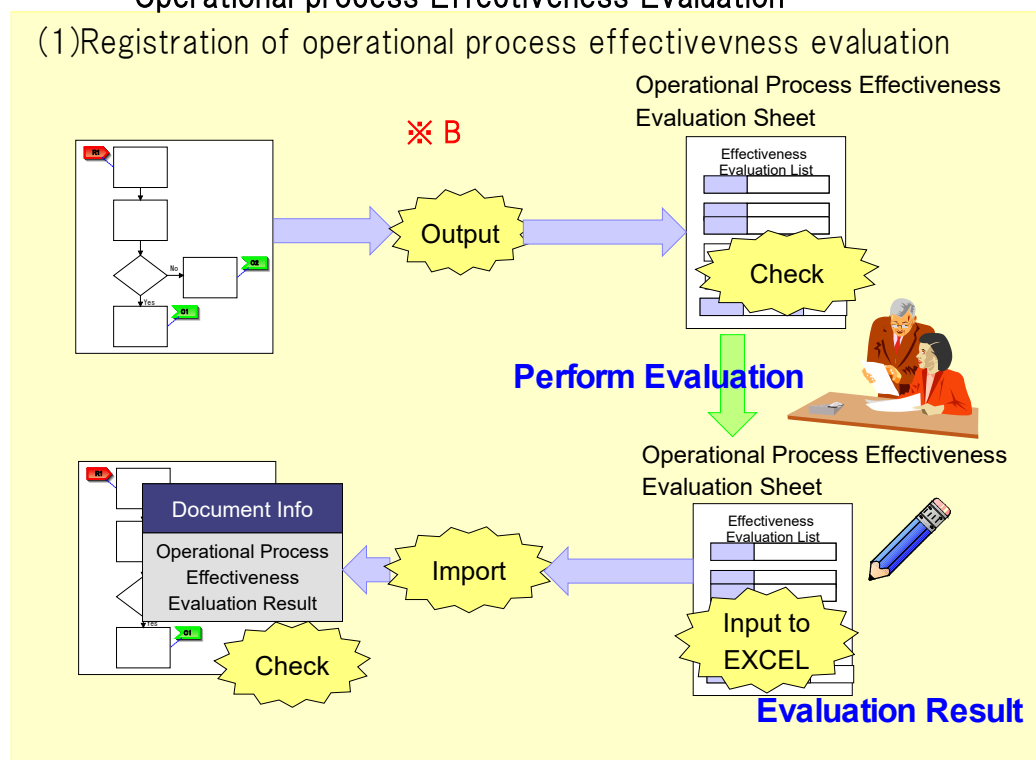
Operational Process Effectiveness Evaluation

In the operational process effectiveness evaluation, Registration of the evaluation result is performed. To register it, two methods are available: One is direct input to the SOX+ dialog and the other, import of the items entered in the [Operational Process Effectiveness Evaluation List] to the SOX+ operational flow document.

Effectiveness Evaluation	Registration method (Use the method appropriate to the operation.)
(1) Registration of evaluation result	<p>A. Directly input to the SOX+ dialog.</p> <p>B. Input to the [Operational Process Effectiveness Evaluation List] and then import it to the SOX+ operational flow document.</p>

■Recommended procedures of Operational process Effectiveness Evaluation

(1)Registration of operational process effectiveness evaluation



Registration of operational process effectiveness evaluation

A. Direct input to document info dialog

Enter the effectiveness of each operational process.

Item	Contents
Evaluation	From the drop-down menu, select the result of the effectiveness evaluation of each operational process. <ul style="list-style-type: none"> •Effective •Deficiency •Others
Evaluation Content	Enter the contents of the effectiveness evaluation of operational process. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Problems, Improvement Details, etc.	Enter problems, improvement details etc. found from the result of the effectiveness evaluation. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Approver Comment	Enter approver's comment. [2000 characters] If the text is much, press the [Enlarge] button to show the [Input Window for Large Content] dialog.
Evaluator	Enter the person who performed the evaluation.
Evaluation Date	Enter the date when the evaluation was performed.
Approver	Enter the approver.
Approval Date	Enter the date of approval.

◆Output of operational process effectiveness evaluation

By using the [SOX+] menu -> [Design/Operating Evaluation Option] -> [Output Effectiveness Evaluation List], the contents of the operational process effectiveness evaluation result entered in the SOX+ operational flow document can be outputted in a Microsoft Excel file.



For details, refer to Output procedures of Effectiveness Evaluation List (page 53 -).

B. Input and import from Operational Process Effectiveness Evaluation List

Enter the effectiveness evaluation result in the [Operational Process Effectiveness Evaluation List] and import the contents to the SOX+ operational flow document.

* For the items that can be imported and the formats thereof, refer to the Table for items included in the [Overall Evaluation] sheet (appendix at end of document).

1. Create a SOX+ operational flow document and perform [Effectiveness Evaluation List Output].



For details, refer to Output procedures of Effectiveness Evaluation List (page 53 -).

2. Enter the evaluation result on the [Operational Process Effectiveness Evaluation List] and save and close the file.

*Import cannot be performed while the file is open.

3. Perform [Import Effectiveness Evaluation List] to import the entered contents to the SOX+ operational flow document.



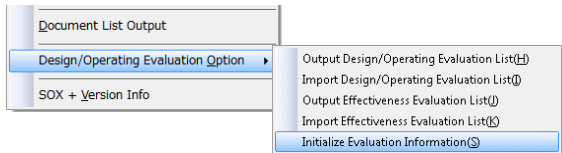
For details, refer to Import procedures of Effectiveness Evaluation List (page 58 -).

4. Confirm the contents of the effectiveness evaluation in the SOX+ operational flow document ([Effectiveness Evaluation] tab in the [Document Info] dialog).

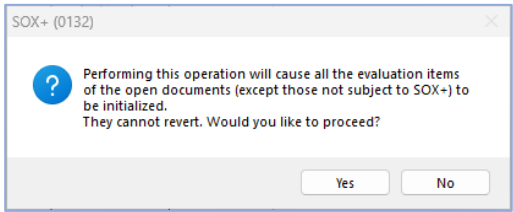
2. 5 Preparation for Evaluation in Next FY

Initialize Evaluation Information

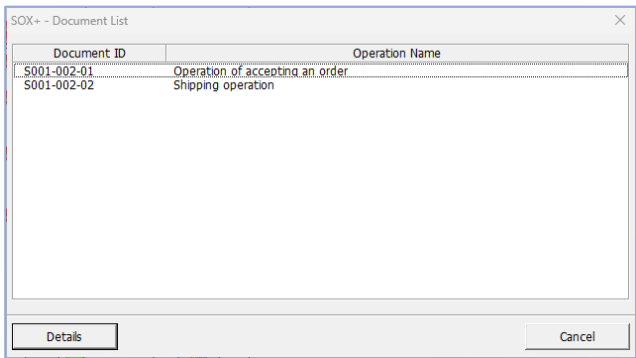
To initialize the contents of the registered design/operating evaluations and effectiveness evaluations, select [Initialize Evaluation Information] from the [Design/Operating Evaluation Option] menu of [SOX+].



Select this menu to initialize all the contents of design/CSA/operating evaluations, addressing deficiencies, final evaluations and effectiveness evaluations in the SOX+ operational flow documents contained in the file that is currently open. (This does not initialize the contents in the [Design Procedures] tab in the [Operational detail] dialog, those in the [Design Procedures] tab in the [Control] dialog, and those in the [CSA Procedures] tab and the [Operation Procedures] tab.)



To check the SOX+ operational flow documents that are currently open, open the [Document List] dialog from the [Document List] menu in the [SOX+] menu.



Once initialized, the contents of design/CSA/operating evaluations and effectiveness evaluations cannot be restored. Therefore, be sure to check the target documents before initializing them. (It is recommended to copy the files prior to initialization of the evaluation information.)

Chapter 3 Descriptions of AdministratorKit Functions for

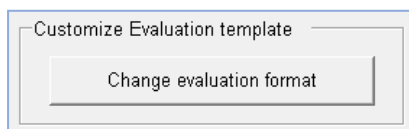
Design/Operating Evaluation Option

3. 1 Preparation for use of SOX+ Design/Operating Evaluation Option

Input of license key to SoxPlusAdministratorKit

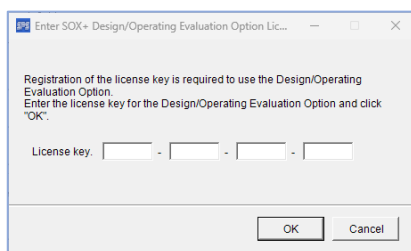
Enter the license key to SoxPlusAdministratorKit in order to use the functions that customize the functions for the SOX+ Design/Operating Evaluation Option.

When SoxPlusAdministratorKit starts up, the lower section of the main menu provides the functions for "Customize Evaluation template".

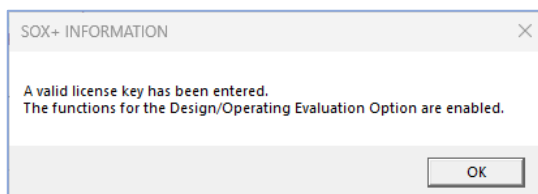


Use [Customize Evaluation template] to customize the evaluation table template (Design/Operating Evaluation List and Effectiveness Evaluation List) added for the SOX+ Design/Operating Evaluation Option. The functions used to change the item names and data lists of design/operating evaluation are added to the existing "Edit data lists and articles" function.

1. Click the [Change evaluation format] button.

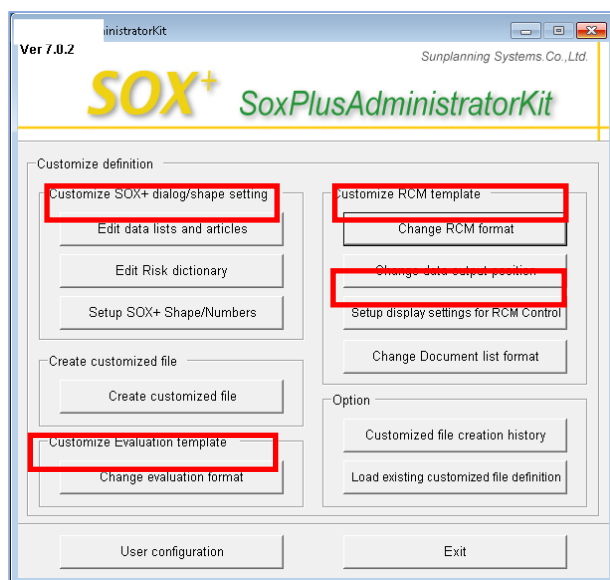


2. Enter the license key in the [Enter SOX+ Design/Operating Evaluation Option License Key] dialog.



3. 2 Descriptions of functions of Design/Operating Evaluation Option

The functions for customization of design/operating evaluation are provided to customize the SOX+ dialogs and outputted materials to which the SOX+ Design/Operating Evaluation Option have been added.



The following functions are added:

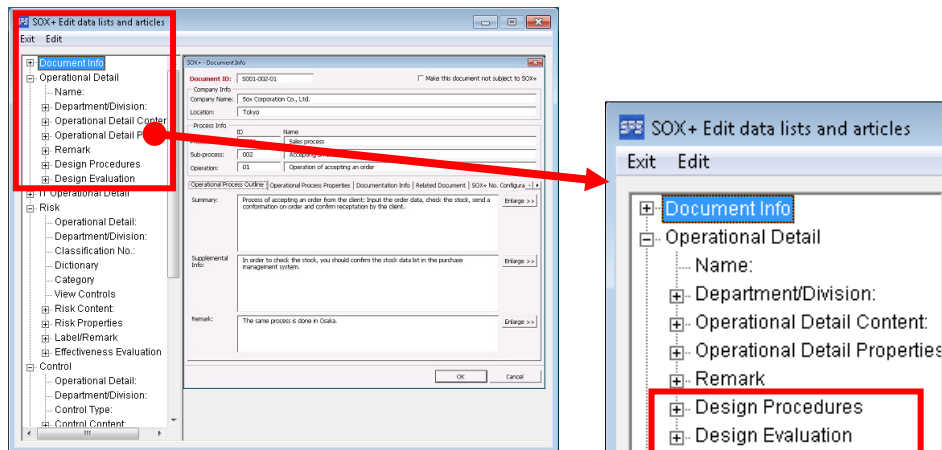
- [Edit data lists and articles] : Customization of added tabs
- [Change evaluation format] : Changing of template format for Design/Operating Evaluation Option
- [Change RCM format]
 - [Display RCM template] : Customization of [RC Matrix]
 - [Setting for RCM file output] : Specification of outputted sheet including [RC Matrix]
- [Setup display settings for RCM Control] : Changing of key control cell color setting and characters displayed on [RC Matrix]

* For basic usage of SoxPlusAdministratorKit, refer to "SoxPlusAdministratorKit User Guide."

3. 3 Functions added by Design/Operating Evaluation Option

Tabs added to [Edit data lists and articles]

Select the [Edit data lists and articles] button to open the [Edit data lists and articles] dialog. By using this dialog, you can customize the individual dialogs of SOX+.

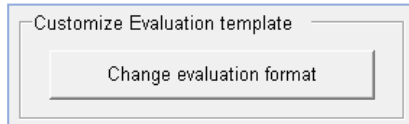


The following tabs are added.

- [Design Procedures] tab – Operational Details, IT Operational Details, Control, IT Control
- [Design Evaluation] tab – Operational Details, IT Operational Details, Control, IT Control
- [CSA Procedures] tab – Control, IT Control
- [CSA Evaluation] tab – Control, IT Control
- [Operating Procedure] tab – Control, IT Control
- [Operating Evaluation] tab – Control, IT Control
- [Addressing deficiencies] tab – Control, IT Control
- [Final Evaluation] tab – Control, IT Control
- [Effectiveness Evaluation] tab – Document Info, Risk

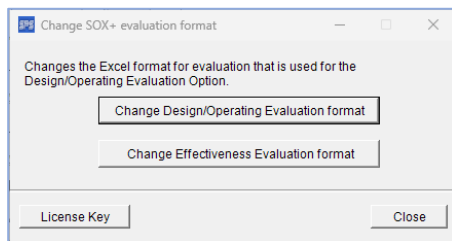
Functions added to [Customize Design/Operating Evaluation template]

Use [Customize Design/Operating Evaluation template] to customize the evaluation template added for the SOX+ Design/Operating Evaluation Option.



Click [Change evaluation format] causes [Change Design/Operating Evaluation format] and [Change Effectiveness Evaluation format] to be displayed. Use these buttons to open the individual files for editing.

* If the license key input dialog opens, enter the license key for the SOX+ Design/Operating Evaluation Option.



[Change Design/Operating Evaluation format] button (SOxOptionControl.xls)

- [Operation Evaluation] sheet (= [Operation Design Evaluation List])
- [Control Evaluation] sheet (= [Control Design/Operating Evaluation List])
- [Evaluation Sheet] sheet (= [Operating Status Evaluation Sheet])

[Change Effectiveness Evaluation format] button (SOxOptionRisk.xls)

- [Risk Evaluation] sheet (= [Risk Effectiveness Evaluation List])
- [Overall Evaluation] sheet (= [Operational Process Evaluation Sheet])

- Select display/no display of columns on the [Operation Evaluation] sheet, the [Control Evaluation] sheet, and the [Risk Evaluation] sheet and display/no display of rows on the [Evaluation Sheet] sheet.
- Change the text on each sheet (Titles/item names).
In particular, in case where an item name has been changed by [Edit data lists and articles] and a data list of checkboxes, radio buttons, etc. has been modified, the titles must be changed accordingly (manually).
- Edit the format of each sheet.
- Edit the print header.

You cannot change the sheet name, and reposition, insert and delete columns. The output will be defective.

[Control Evaluation] sheet

Use the display item switching macro to switch the display for each category item.

	A	Q	S	X	Z	OO	DH	DL	DZ	EA	ED	EE	EF	EG
8	Document ID	No	Control Content	Department/ Division	Evidential Document	Document ID	No	Risk Content	Control Level	Control Deficiency	Inquiry	Observation	Inspection	Reperformance
9														
10	*	*	*	*	*	*	*	*	*	*	*	*	*	*
11	*	*	*	*	*	*	*	*	*	*	*	*	*	*
12	*	*	*	*	*	*	*	*	*	*	*	*	*	*
13	*	*	*	*	*	*	*	*	*	*	*	*	*	*
14	S001-002-01	C1	Issue a confirmation of order without fail, and confirm the offer details.	International Corporation Sales Division	Confirmation of order	S001-002-01	R1	Risk of accepting an unsolicited or false order.						
15						S001-002-01	R4	Risk of accepting an order with the incorrect unit cost.						

To change display/no display of items during use of the macro, show the definition information set on rows 10-13 and enter "*" to the items to display on a category-by-category basis.

<input checked="" type="checkbox"/> Design Evaluation	←	10th row
<input checked="" type="checkbox"/> CSA Evaluation	←	11th row
<input checked="" type="checkbox"/> Operating Evaluation	←	12th row
<input checked="" type="checkbox"/> Addressing deficiencies	←	13th row

If none of the items has a check in the display item switching macro, the columns that have "*" symbols in all the items on rows 10-13 are displayed.

* To change the button names, edit the comments on columns A10-A13.

Evaluation Sheet] sheet

The individual items on the [Evaluation Sheet] sheet define the output variables placed between % and %. The corresponding data are outputted in accordance with these output variables.

No data is outputted if the row for which an output variable is defined is switched to no display. Display the necessary item rows in advance.

Those items for which no output variable is defined are used for free input. Use these items for descriptions after output of the evaluation record.

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
2	Company Name	%Replace Control Diagram CompanyName%										Period				
3	Location	%Replace Control Diagram BusinessPlace%										Department				
4																
5	Document ID	%Replace Control Diagram DiagramID%														
6	Process	%Replace Control ID %Replace Control Diagram ProcessName%										Control No	%Replace Control Control Controls%			
7	Sub-process	%Replace Control ID %Replace Control Diagram SubProcessName%														
8	Operation Name	%Replace Control ID %Replace Control Diagram DiagramName%														
9																
10	Control Content	%Replace Control Control ControlContent%														
11	Risk No	%Replace Control Control TargetRiskNo%														
12	[Testing Procedures]															
13	Testing Procedures	%Replace Control Control OpTestPlan%														
14	Planned samples	%Replace Control Control OpSample%										Control Frequency	%Replace Control Control Con			
15	Population	%Replace Control Control OpPopulation%														

【Output Variables】

Data		Output Variables
Document Info	Document ID	%Replace:Control.Diagram.DiagramID%
	Company Name	%Replace:Control.Diagram.CompanyName%
	Location	%Replace:Control.Diagram.BusinessPlace%
	Process ID	%Replace:Control.Diagram.ProcessNo%
	Process Name	%Replace:Control.Diagram.ProcessName%
	Sub-process ID	%Replace:Control.Diagram.SubProcessNo%
	Sub-process Name	%Replace:Control.Diagram.SubProcessName%
	Operation ID	%Replace:Control.Diagram.DiagramNo%
	Operation Name	%Replace:Control.Diagram.DiagramName%
Operational Detail	Operational Detail No.	%Replace:Control.AttachedToActivity.ActivityNo%
	Operational Detail Name	%Replace:Control.AttachedTo.ProcessName%
	Department/Division (Full Expression)	%Replace:Control.AttachedTo.CanonicalName%
	Department/Division	%Replace:Control.AttachedTo.DepartmentName%
Control	【Basic Property】	
	Control No	%Replace:Control.Control.ControlNo%
	Control Type	%Replace:Control.Control.ControlType%
	Control Content	%Replace:Control.Control.ControlContent%
	【Control Properties】	
	Evidential Document	%Replace:Control.Control.Evidence%
	Policy Manual	%Replace:Control.Control.Regulations%
Control	Operator	%Replace:Control.Control.Execution%
	System Name	%Replace:Control.Control.SystemName%

Data		Output Variables
	Control Frequency	%Replace:Control.Control.ControlCycle%
	Occasional Control Frequency	%Replace:Control.Control.RiskCycle%
	Control Level	%Replace:Control.Control.ControlLevel%
	【Target Risk】	
	RiskNo	%Replace:Control.Control.TargetRiskNos%
	【Test Details】	
	Test Method	%Replace:Control.Control.TestMethod%
	Test Operator	%Replace:Control.Control.TestExecution%
	Test Cycle	%Replace:Control.Control.TestCycle%
	【Label/Remark】	
	Label	%Replace:Control.Control.Summary%
	Remark	%Replace:Control.Control.Remarks%
	【Design Procedures】	
	Testing Procedures	%Replace:Control.Control.TestPlan%
	Planned Samples	%Replace:Control.Control.Sample%
	Population	%Replace:Control.Control.Population%
	【Design Evaluation】	
	Evaluation	%Replace:Control.Control.Evaluation%
	Evaluation Content	%Replace:Control.Control.EvaluationContent%
	Evaluator	%Replace:Control.Control.EvaluateStaff%
	Evaluation Date	%Replace:Control.Control.EvaluateDate%
Control	Problems,Improvement Details, etc.	%Replace:Control.Control.Problems%
	Approver Comment	%Replace:Control.Control.Comments%
	Approver	%Replace:Control.Control.ApprovalStaff%

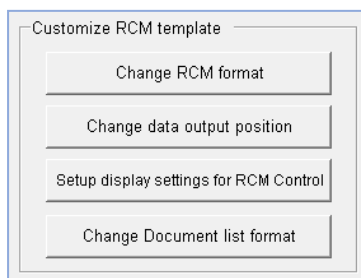
Data		Output Variables
	Approval Date	%Replace:Control.Control.ApprovalDate%
	Evaluation Detail_1	%Replace:Control.Control.MainteEvalDetail1%
	Evaluation Detail_2	%Replace:Control.Control.MainteEvalDetail2%
	Evaluation Detail_3	%Replace:Control.Control.MainteEvalDetail3%
	Evaluation Detail_4	%Replace:Control.Control.MainteEvalDetail4%
	Evaluation Detail_5	%Replace:Control.Control.MainteEvalDetail5%
	Evaluation Detail_6	%Replace:Control.Control.MainteEvalDetail6%
	Evaluation Detail_7	%Replace:Control.Control.MainteEvalDetail7%
	Evaluation Detail_8	%Replace:Control.Control.MainteEvalDetail8%
	Evaluation Detail_9	%Replace:Control.Control.MainteEvalDetail9%
	Evaluation Detail_10	%Replace:Control.Control.MainteEvalDetail10%
	【CSA Procedures】	
	Testing Procedures	%Replace:Control.Control.CSATestPlan%
	Planned Samples	%Replace:Control.Control.CSASample%
	Population	%Replace:Control.Control.CSAPopulation%
	【CSA Evaluation】	
	Evaluation	%Replace:Control.Control.CSAEvaluation%
	Evaluation Content	%Replace:Control.Control.CSAEvaluationContent%
	Evaluator	%Replace:Control.Control.CSAEvaluateStaff%
	Evaluation Date	%Replace:Control.Control.CSAEvaluateDate%
	Problems,Improvement Details, etc.	%Replace:Control.Control.CSAProblems%
Control	Approver Comment	%Replace:Control.Control.CSAComments%
	Approver	%Replace:Control.Control.CSAApprovalStaff%
	Approval Date	%Replace:Control.Control.CSAApprovalDate%

Data		Output Variables
	Evaluation Detail_1	%Replace:Control.Control.CSAEvalDetail1%
	Evaluation Detail_2	%Replace:Control.Control.CSAEvalDetail2%
	Evaluation Detail_3	%Replace:Control.Control.CSAEvalDetail3%
	Evaluation Detail_4	%Replace:Control.Control.CSAEvalDetail4%
	Evaluation Detail_5	%Replace:Control.Control.CSAEvalDetail5%
	Evaluation Detail_6	%Replace:Control.Control.CSAEvalDetail6%
	Evaluation Detail_7	%Replace:Control.Control.CSAEvalDetail7%
	Evaluation Detail_8	%Replace:Control.Control.CSAEvalDetail8%
	Evaluation Detail_9	%Replace:Control.Control.CSAEvalDetail9%
	Evaluation Detail_10	%Replace:Control.Control.CSAEvalDetail10%
	【Operating Procedures】	
	Testing Procedures	%Replace:Control.Control.OpTestPlan%
	Planned Samples	%Replace:Control.Control.OpSample%
	Population	%Replace:Control.Control.OpPopulation%
	【Operating Evaluation】	
	Evaluation	%Replace:Control.Control.OpEvaluation%
	Evaluation Content	%Replace:Control.Control.OpEvaluationContent%
	Evaluator	%Replace:Control.Control.OpEvaluateStaff%
	Evaluation Date	%Replace:Control.Control.OpEvaluateDate%
	Problems,Improvement Details, etc.	%Replace:Control.Control.OpProblems%
	Approver Comment	%Replace:Control.Control.OpComments%
Control	Approver	%Replace:Control.Control.OpApprovalStaff%
	Approval Date	%Replace:Control.Control.OpApprovalDate%
	Evaluation Detail_1	%Replace:Control.Control.OpEvalDetail1%

Data		Output Variables
	Evaluation Detail_2	%Replace:Control.Control.OpEvalDetail2%
	Evaluation Detail_3	%Replace:Control.Control.OpEvalDetail3%
	Evaluation Detail_4	%Replace:Control.Control.OpEvalDetail4%
	Evaluation Detail_5	%Replace:Control.Control.OpEvalDetail5%
	Evaluation Detail_6	%Replace:Control.Control.OpEvalDetail6%
	Evaluation Detail_7	%Replace:Control.Control.OpEvalDetail7%
	Evaluation Detail_8	%Replace:Control.Control.OpEvalDetail8%
	Evaluation Detail_9	%Replace:Control.Control.OpEvalDetail9%
	Evaluation Detail_10	%Replace:Control.Control.OpEvalDetail10%
	【Addressing deficiencies】	
	Addressing Content	%Replace:Control.Control.DeficiencyResponse%
	Responsible Person	%Replace:Control.Control.DeficiencyResponseStaff%
	Response Date	%Replace:Control.Control.DeficiencyResponseDate%
	【Final Evaluation】	
	Evaluation	%Replace:Control.Control.LstEvaluation%
	Evaluation Content	%Replace:Control.Control.LstEvaluationContent%
	Evaluator	%Replace:Control.Control.LstEvaluateStaff%
	Evaluation Date	%Replace:Control.Control.LstEvaluateDate%
	Problems,Improvement Details, etc.	%Replace:Control.Control.LstProblems%
	Approver Comment	%Replace:Control.Control.LstComments%
	Approver	%Replace:Control.Control.LstApprovalStaff%
Control	Approval Date	%Replace:Control.Control.LstApprovalDate%
	Evaluation Detail_1	%Replace:Control.Control.LstEvalDetail1%
	Evaluation Detail_2	%Replace:Control.Control.LstEvalDetail2%

Data		Output Variables
	Evaluation Detail_3	%Replace:Control.Control.LstEvalDetail3%
	Evaluation Detail_4	%Replace:Control.Control.LstEvalDetail4%
	Evaluation Detail_5	%Replace:Control.Control.LstEvalDetail5%
	Evaluation Detail_6	%Replace:Control.Control.LstEvalDetail6%
	Evaluation Detail_7	%Replace:Control.Control.LstEvalDetail7%
	Evaluation Detail_8	%Replace:Control.Control.LstEvalDetail8%
	Evaluation Detail_9	%Replace:Control.Control.LstEvalDetail9%
	Evaluation Detail_10	%Replace:Control.Control.LstEvalDetail10%

Sheet added to [Customize RCM template]



RCM file configuration (about RC Matrix)

Only the users of the SOX+ Design/Operating Evaluation Option can use a configuration of the following four sheets: [Document Information], [Narratives], [RCM], and specifically added [RC Matrix].

The sheet name cannot be changed.



This guide describes information on the [RC Matrix] sheet. For the individual sheets of [Document Information], [Narratives] and [RCM] which are outputted as SOX+ function, refer to the "SoxPlusAdministratorKit User Guide."

RC Matrix

The information on the risks and controls inputted in the SOX+ operational flow document is outputted on the matrix sheet.

The following items are displayed depending on the selected control level:

- "KEY" – "Key Control"
- "C" – Other Controls

The following tabs can be used to set the key control:

- [Control Properties] tab
- [Target Risk] tab (Prioritized when the two tabs are both enabled)

The screenshot shows an Excel spreadsheet titled 'RC Matrix'. It contains two main tables: 'Risk' and 'Control'. The 'Risk' table has columns for Document ID, Operation Name, No, Category, and Risk Content. The 'Control' table has columns for Document ID, Operation Name, Control Type, Control Frequency, Department/Division, System Name, and Control Level. The 'Risk' table lists several risks related to order acceptance and shipping, with associated control levels like 'KEY' and 'C'.

Document ID	Operation Name	No	Category	Risk Content	Control Level
5001-002-01	Operation of accepting an order	R1		Risk of accepting an unsolicited or false order.	C
		R2		Risk of losing the order form data and missing a sales chance.	KEY
		R3		Risk of delivering the wrong order because of an input error.	KEY
		R4		Risk of accepting an order with the incorrect unit cost.	C
		R5		Risk of accepting an order over the credit limit.	KEY
		R6		Risk of missing the requested delivery date.	C
		R7		Risk of falsification of order acceptance data.	KEY
5001-002-02	Shipping operation	R1		Risk of requesting a shipment whose order was not accepted.	
		R2		Risk that the Product division may...	

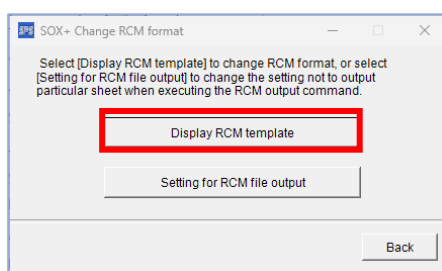
RC Matrix

Change RCM format

By selecting the [Change RCM format] button, you can select either the [Display RCM template] function, which is used to change the RCM template format or the [Setting for RCM file output] function, which is used to change the setting so that specific sheets are not outputted at the time of RCM output.

Display RCM template

The [Display RCM template] function can be used to change the displayed information, formatting, print header, etc., by editing the RCM template file (SOxMtrix.xls) with Excel. Make setting here to customize the template format of [RC Matrix].



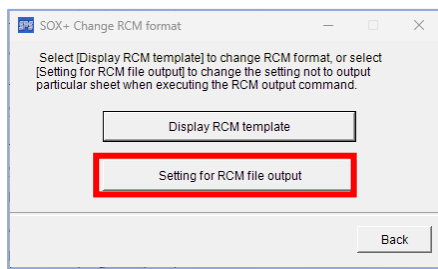
Refer to the "SoxPlusAdministratorKit User Guide" for the details of the customizing method.

* The contents defined on the [RCM] sheet is applied as the print header of the [RC Matrix] sheet.

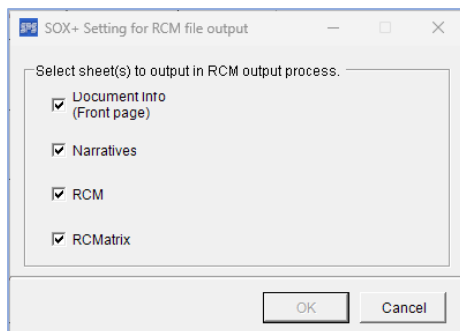
For the output variables that can be used as the print headers, refer to "Output Variable List" (appendix at end of document).

Setting for RCM file output

By selecting from [Setting for RCM file output], you can set whether the [RC Matrix] is outputted or not at the time of RCM output.



Since the four items, i.e., [Document Info (Front page)], [Narratives], [RCM] and [RC Matrix], are shown, remove checks from the sheets you do not desire to output. (The [RC Matrix] item is shown only for the users of the SOX+ Design/Operating Evaluation Option.)



Change data output position

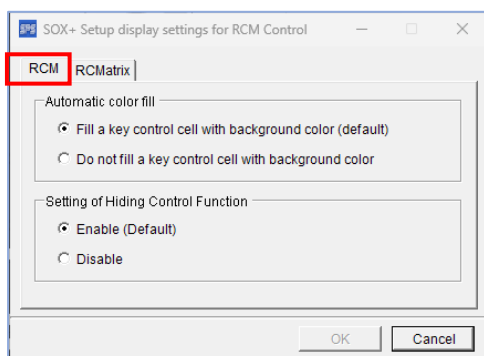
This function cannot be used to change the output position of the [RC Matrix] sheet data. Please be careful.

Setup display settings for RCM Control

The [Setup display settings for RCM Control] button can be used to set whether the backgrounds of cells are colored or not depending on the key control setting and to set the control descriptions that are outputted on the RC Matrix.

RCM (Key Control cell color setting)

If the [Key control] is set in the [Control level] of the control dialog, the [RCM] tab can be used to set whether to use blue (default) or not to use blue as the backgrounds of cells of the control level on the [Control Evaluation] sheet in the [Design/Operating Evaluation List] and on the [Risk Evaluation] sheet in the [Effectiveness Evaluation List].

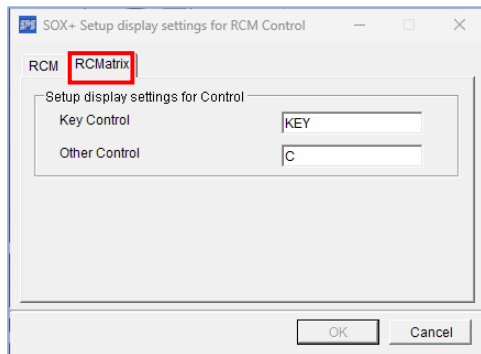


*This setting is common to the setting on the RCM sheet.

RC Matrix (Display Setting)

The [RC Matrix] tab can be used to set the character string displayed on the intersection between the risk and the control on the [RC Matrix] sheet, depending on the control level.

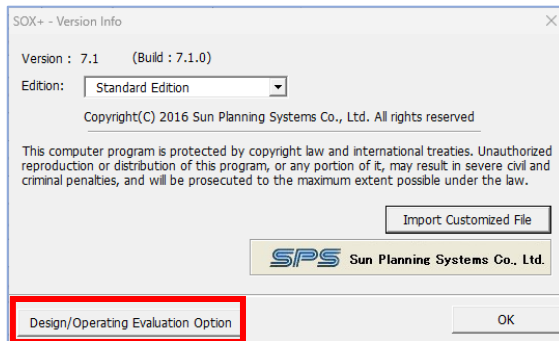
By default, "KEY" is entered in case of "Key control" and "C" in other cases. These can be changed by entering an arbitrary character string.



Chapter 4 Confirmation of License Key

Confirmation by SOX+

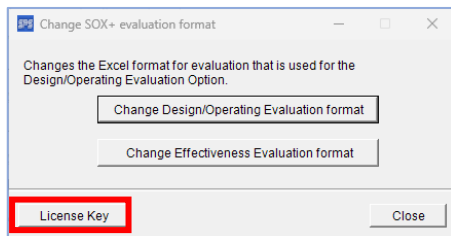
1. Click [SOX+ version information] in the [SOX+] menu.
2. Click [Design/Operating Evaluation Option] button.



3. The [SOX+ Design/Operating Evaluation license key input] dialog opens.

Confirmation by SoxPlusAdministratorKit

1. Click [Customize Evaluation template] -> [Change evaluation format] button.
2. Click [License Key] button.



3. The [Enter SOX+ Design/Operating Evaluation Option License Key] dialog opens.

Chapter 5 Appendix



Materials added to existing RCM files

Table for items included in the [RC Matrix] sheet

In the table below, a check mark (✓) in a “Display” column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.

The setting can be changed by using SoxPlusAdministratorKit.

Data cannot be imported from the RC Matrix to the SOX+ operational flow documents, so be careful.

[Risk Part]

Column No	Display	Label 1	Label 2	Explanations/Remarks
1	A	✓	Document ID	Output Document ID from Document Info
2	B	–	Company Name	Output Company Name from Document Info
3	C	–	Location	Output Location from Document Info
4	D	–	ID	Output Process ID from Document Info
5	E	–	Process Name	Output Process Name from Document Info
6	F	–	ID	Output Sub-process ID from Document Info
7	G	–	Sub-process Name	Output Sub-process Name from Document Info
8	H	–	ID	Output Operation ID from Document Info
9	I	✓	Operation Name	Output Operation Name from Document Info
10	J	–	Account Title	Output Account Title from Document Info
11	K	–	Phase	Output Phase Name which contains Operational Detail Shapes
12	L	–	Operational Detail Object ID	Cell used by system(Not editable)
13	M	–	No	Output Operational Detail No.
14	N	–	Operational Detail Name	Output Operational Detail Name
15	O	–	Account Title(Operational Detail)	Output Account Title from Operational Detail

Column No		Display	Label 1	Label 2	Explanations/Remarks
16	P	–	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
17	Q	–	Department/Division		Output Department/Division from Operational Detail (Name only for the bottom hierarchy)
18	R	–	For sorting numbers		Cells used by system(Not editable)
19	S	–	Risk ObjectID		Cells used by system(Not editable)
20	T	✓	No		Output Risk No.
21	U	–	Classification No.		Output Risk Classification No.
22	V	✓	Category		Output Risk Category
23	W	–	Label		Output Risk Label
24	X	✓	Risk Content		Output Risk Content
25	Z	–	Impact		Output Risk Impact
26	Y	–	Control Objective	Reliability of Reporting	Output [*] when selected
27	AA	–		Effectiveness and Efficiency of Operations	Output [*] when selected
28	AB	–		Compliance with Applicable Laws and Regulations	Output [*] when selected
29	AC	–		Safeguarding of Assets	Output [*] when selected
30	AD	–		Reserve	Reserve
31	AE	–		Reserve	Reserve
32	AF	–		Reserve	Reserve
33	AG	–	Risk Level		Output Risk Level
34	AH	–	Frequency		Output Frequency
35	AI	–	Extent of Impact		Output Extent of Impact
36	AJ	–	Estimated Loss		Output Estimated Loss

Column No		Display	Label 1	Label 2	Explanations/Remarks
37	AK	–	Remark		Output Remark
38	AL	✓	Risk Assertions	Existence or Occurrence	Output [*] when selected
39	AM	✓		Completeness	Output [*] when selected
40	AN	✓		Rights and Obligations	Output [*] when selected
41	AO	✓		Valuation	Output [*] when selected
42	AP	✓		Allocation	Output [*] when selected
43	AQ	✓		Presentation and Disclosure	Output [*] when selected
44	AR	–		Reserve	Reserve
45	AS	–		Reserve	Reserve
46	AT	–		Reserve	Reserve
47	AU	–		Reserve	Reserve
48	AV	–		Reserve	Reserve
49	AW	–		Reserve	Reserve
50	AX	–		Reserve	Reserve
51	AY	–		Reserve	Reserve

【Control Part】

Column No		Display	Label 1	Label 2	Explanations/Remarks
1	A	✓	Document ID		Output Document ID from Document Info.
2	B	–	Company Name		Output Company Name from Document Info.
3	C	–	Location		Output Location from Document Info.
4	D	–	ID		Output Process ID from Document Info
5	E	–	Process Name		Output Process Name from Document Info

Column No		Display	Label 1	Label 2	Explanations/Remarks
6	F	–	ID		Output Sub-process ID from Document Info
7	G	–	Sub-process Name		Output Sub-process Name from Document Info
8	H	–	ID		Output Operation ID from Document Info
9	I	✓	Operation Name		Output Operation Name from Document Info
10	J	–	Account Title		Output Account Title from Document Info
11	K	–	Phase		Output Phase Name which contains Operational Detail Shapes
12	L	–	Operational Detail Object ID		Cell used by system(Not editable)
13	M	–	No		Output Operational Detail No.
14	N	–	Operational Detail Name		Output Operational Detail Name
15	O	–	For sorting numbers		Cells used by system(Not editable)
16	P	–	Control Object ID		Cells used by system (Not editable)
17	Q	✓	No		Output Control No.
18	R	–	Label		Output Control Label
19	S	–	Control Content		Output Control Content
20	T	✓	Control Type		Output Control Type
21	U	✓	Control Frequency		Output Control Frequency
22	V	–	Occasional Control Frequency (undisplay)		Output Occasional Control Frequency
23	W	–	Department/Division (Full Expression)		Output Department/Division from Operational Detail (Names throughout a hierarchy)
24	X	✓	Department/Division		Output Department/Division
25	Z	–	Operator		Output Operator
26	Y	–	Evidential Document		Output Evidential Document
27	AA	–	Policy Manual		Output Policy Manual
28	AB	✓	System Name		Output System Name
29	AC	–	Control Category	Approvals /Authorizations	Output [*] when selected

Column No		Display	Label 1	Label 2	Explanations/Remarks
30	AD	–		Supervisory Review	Output [*] when selected
31	AE	–		Reconciliation	Output [*] when selected
32	AF	–		Segregation of Duties	Output [*] when selected
33	AG	–		Policies and Procedures	Output [*] when selected
34	AH	–		Key Performance Indicators	Output [*] when selected
35	AI	–		Error/Anomaly Detection	Output [*] when selected
36	AJ	–		Automated Control	Output [*] when selected
37	AK	–		System Access	Output [*] when selected
38	AL	–		Reserve	Reserve
39	AM	–		Reserve	Reserve
40	AN	–		Reserve	Reserve
41	AO	–		Reserve	Reserve
42	AP	–		Reserve	Reserve
43	AQ	–		Reserve	Reserve
44	AR	–		Reserve	Reserve
45	AS	✓	Type	Preventive	Output [*] when selected
46	AT	✓		Detective	Output [*] when selected
47	AU	–		Reserve	Reserve
48	AV	–	Level	Primary	Output [*] when selected
49	AW	–		Secondary	Output [*] when selected
50	AX	–		Reserve	Reserve
51	AY	–	Control Level		Output Control Level
52	AZ	–	Control Deficiency		Output [*] when selected

Column No		Display	Label 1	Label 2	Explanations/Remarks
53	BA	–	Method		Output Test Method
54	BB	–	Operator		Output Test Operator
55	BC	–	Cycle		Output Test Cycle
56	BD	–	Remark		Output Remark
57	BE	–	Reference control from another transaction flow		*1
58	BF	–	Design	Evaluation	*1
59	BG	–		Detail Sheet	*1
60	BH	–		Evaluation Result	Output Design Evaluation Result
61	BI	–	Operating	Evaluation	*1
62	BJ	–		Detail Sheet	*1
63	BK	–		Evaluation Result	Output Operating Evaluation Result

*The labels and the display/no display settings of the RC Matrix show above are of the initial settings. If a customized file created in any other version is imported and that template is used, then those labels and other items that are synchronized with the items in the RCM template of that version are shown.

*1 This item does not exist in the control dialog but exists only on the sheet. This is not an RCM output target item, so be careful.

Design/Operating Evaluation Option output materials

Table for items included in the [Operation Evaluation] sheet

In the table below, a check mark (✓) in a "Display" column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.

The setting can be changed by using SoxPlusAdministratorKit.

Please refer to the "Import" column to see whether the information for the items is subject to be imported during the Design/Operating Evaluation Option importing process.

[KEY]: All data will not be imported unless the data for this item in the Operation Evaluation sheet is corresponded with the flow.

[-]: The data cannot be imported.

[T]: The data written in text data will be imported directly.

[✓]: The data marked with "*" in Excel will be imported, and a check mark will be displayed on the corresponding article of dialog.

[L]: The data only exist in data list will be imported.

Column No	Display	Import	Label 1	Label 2	Explanations/Remarks
1	A	✓	KEY	Document ID	Output Document ID from Document Info
2	B	–	–	Company Name	Output Company Name from Document Info
3	C	–	–	Location	Output Location from Document Info
4	D	–	–	ID	Output Process ID from Document Info
5	E	–	–	Process Name	Output Process Name from Document Info
6	F	–	–	ID	Output Sub-process ID from Document Info
7	G	–	–	Sub-process Name	Output Sub-process Name from Document Info
8	H	–	–	ID	Output Operation ID from Document Info
9	I	–	–	Operation Name	Output Operation Name from Document Info.
10	J	–	–	Account Title	Output Account Title from Document Info
11	K	–	–	Policy Manual	Output Policy Manual from Document Info
12	L	–	–	Vouchers and Other Forms Used	Output Vouchers and Other Forms Used from Document Info
13	M	–	–	System Name	Output System Name from Document Info

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
14	N	–	–	Phase		Output Phase Name which contains Operational Detail Shapes
15	O	–	–	For sorting operation numbers		Cell used by system(Not editable)
16	P	–	–	Operational Detail Object ID		Cell used by system(Not editable)
17	Q	✓	KEY	No.		Output Operational Detail No.
18	R	✓	–	Operational Detail Name		Output Operational Detail Name
19	S	✓	–	Operational Detail Content		Output Operational Detail Content
20	T	–	–	Shape Name		Output Operational Detail Shape Name (Referred when newly imported)
21	U	–	–	Account Title (Operational Detail)		Output Account Title from Operational Detail
22	V	–	–	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
23	W	✓	–	Department/Division		Output Department/Division from Operational Detail (Name only for the bottom hierarchy)
24	X	–	–	Operator		Output Operator from Operational Detail
25	Z	–	–	Policy Manual		Output Policy Manual from Operational Detail
26	Y	–	–	Vouchers and Other Forms Used		Output Vouchers and Other Forms Used from Operational Detail
27	AA	–	–	Segregation of Duties	Conservation	Output [*] when selected
28	AB	–	–		Approval	Output [*] when selected
29	AC	–	–		Record	Output [*] when selected
30	AD	–	–		Control	Output [*] when selected
31	AE	–	–		Reserve	Reserve
32	AF	–	–		Reserve	Reserve
33	AG	–	–		Reserve	Reserve
34	AH	–	–		Reserve	Reserve
35	AI	–	–		Reserve	Reserve

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
36	AJ	–	–		Reserve	Reserve
37	AK	–	–		Reserve	Reserve
38	AL	–	–		Reserve	Reserve
39	AM	–	–	System Name		Output System Name from Operational Detail
40	AN	–	–	Remark		Output Remark from Operational Detail
41	AO	✓	✓	Design Procedures	Inquiry	Output [*] when selected.
42	AP	✓	✓		Observation	Output [*] when selected.
43	AQ	✓	✓		Inspection	Output [*] when selected.
44	AR	✓	✓		Reperformance	Output [*] when selected.
45	AS	✓	✓		Walkthrough	Output [*] when selected.
46	AT	–	✓		Reserve	Reserve
47	AU	–	✓		Reserve	Reserve
48	AV	–	✓		Reserve	Reserve
49	AW	–	✓		Reserve	Reserve
50	AX	–	✓		Reserve	Reserve
51	AY	✓	T		Testing Procedures	Output Testing Procedures of Design Procedures
52	AZ	–	L	Design Evaluation	Detail_1	Output Detail Evaluation of Design Procedures
53	BA	–	L		Detail_2	Output Detail Evaluation of Design Procedures
54	BB	–	L		Detail_3	Output Detail Evaluation of Design Procedures
55	BC	–	L		Detail_4	Output Detail Evaluation of Design Procedures
56	BD	–	L		Detail_5	Output Detail Evaluation of Design Procedures
57	BE	–	L		Detail_6	Output Detail Evaluation of Design Procedures

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
58	BF	–	L		Detail_7	Output Detail Evaluation of Design Procedures
59	BG	–	L		Detail_8	Output Detail Evaluation of Design Procedures
60	BH	–	L		Detail_9	Output Detail Evaluation of Design Procedures
61	BI	–	L		Detail_10	Output Detail Evaluation of Design Procedures
62	BJ	✓	L		Evaluation	Output Evaluation of Design Evaluation
63	BK	✓	T		Evaluation Content	Output Evaluation Content of Design Evaluation
64	BL	✓	T		Evaluator	Output Evaluator of Design Evaluation
65	BM	✓	T		Evaluation Date	Output Evaluation Date of Design Evaluation
66	BN	✓	T		Problems, Improvement Details, etc.	Output Problems, Improvement Details, etc. of Design Evaluation
67	BO	–	T		Approver Comment	Output Approver Comment of Design Evaluation
68	BP	–	T		Approver	Output Approver of Design Evaluation
69	BQ	–	T		Approval Date	Output Approval Date of Design Evaluation

All the inputted data are outputted regardless of the display/no display conditions of the columns.

The contents of the data list can be changed by use of SoxPlusAdministratorKit.

For [Testing Procedures], [Evaluation Contents], [Problems, Improvement Details, etc.], and [Approver Comment], up to 2,000 characters can be entered in the dialog. However, the number of characters that can be displayed and printed by the [Design/Operating Evaluation List] file depends on the restriction by Excel.

The information entered in [Method], [Testing Procedures], [Evaluation Detail], [Evaluation], [Evaluation Content], [Evaluator], [Evaluation Date], [Problems, Improvement Details, etc.], [Approver Comment], [Approver], and [Approval Date] can be imported to the SOX+ operational flow document by use of the "Import Design/Operating Evaluation List" function.

Table for items included in the [Control Evaluation] sheet

In the table below, a check mark (✓) in a "Display" column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.

The setting can be changed by using SoxPlusAdministratorKit.

Please refer to the "Import" column to see whether the information for the items is subject to be imported during the Design/Operating Evaluation List importing process.

[KEY]: All data will not be imported unless the data for this item in the Control Evaluation sheet is corresponded with the flow.

[-]: The data cannot be imported.

[T]: The data written in text data will be imported directly.

[✓]: The data marked with "*" in Excel will be imported, and a check mark will be displayed on the corresponding article of dialog.

[L]: The data only exist in data list will be imported.

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
1	A	✓	KEY	Document ID		Output Document ID from Document Info
2	B	–	–	Company Name		Output Company Name from Document Info
3	C	–	–	Location		Output Location from Document Info
4	D	–	–	ID		Output Process ID from Document Info
5	E	–	–	Process Name		Output Process Name from Document Info
6	F	–	–	ID		Output Sub-Process ID from Document Info
7	G	–	–	Sub-Process Name		Output Sub-Process Name from Document Info
8	H	–	–	ID		Output Operation ID from Document Info
9	I	–	–	Operation Name		Output Operation Name from Document Info
10	J	–	–	Account Title		Output Account Title from Document Info
11	K	–	–	Phase		Output Phase Name
12	L	–	–	Operational Detail (ObjectID)		Cells used by system (Not editable)
13	M	–	–	No		Output Operational Detail No. from Operational Detail

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
14	N	–	–	Operational Detail Name		Output Operational Detail Name from Operational Detail
15	O	–	–	Control Object ID		Cells used by system (Not editable)
16	P	–	–	For Sorting numbers		Cells used by system (Not editable)
17	Q	✓	KEY	No		Output Control No.
18	R	–	–	Label		Output Control Label
19	S	✓	–	Control Content		Output Control Content
20	T	–	–	Control Type		Output Control Type
21	U	–	–	Control Frequency		Output Control Frequency
22	V	–	–	Occasional Control Frequency (undisplay)		Output Occasional Control Frequency
23	W	–	–	Department/Division (Full Expression)		Output Department/Division from Operational Detail (Names throughout a hierarchy)
24	X	✓	–	Department/Division		Output Department/Division
25	Z	–	–	Operator		Output Operator
26	Y	✓	–	Evidential Document		Output Evidential Document
27	AA	–	–	Policy Manual		Output Policy Manual
28	AB	–	–	System Name		Output System Name
29	AC	–	–	Control Category	Approvals/Aut horizations	Output [*] when selected
30	AD	–	–		Supervisory Review	Output [*] when selected
31	AE	–	–		Reconciliation	Output [*] when selected
32	AF	–	–		Segregation of Duties	Output [*] when selected
33	AG	–	–		Policies and Procedures	Output [*] when selected
34	AH	–	–		Key Performance Indicators	Output [*] when selected

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
35	AI	–	–		Error/Anomaly Detection	Output [*] when selected
36	AJ	–	–		Automated Control	Output [*] when selected
37	AK	–	–		System Access	Output [*] when selected
38	AL	–	–		Reserve	Reserve
39	AM	–	–		Reserve	Reserve
40	AN	–	–		Reserve	Reserve
41	AO	–	–		Reserve	Reserve
42	AP	–	–		Reserve	Reserve
43	AQ	–	–		Reserve	Reserve
44	AR	–	–		Reserve	Reserve
45	AS	–	–	Type	Preventive	Output [*] when selected
46	AT	–	–		Detective	Output [*] when selected
47	AU	–	–		Reserve	Reserve
48	AV	–	–	Level	Primary	Output [*] when selected
49	AW	–	–		Secondary	Output [*] when selected
50	AX	–	–		Reserve	Reserve
51	AY	–	–	Document ID		Cells used by system (Not editable)
52	AZ	–	–	File Name		Cells used by system (Not editable)
53	BA	–	–	Risk		Cells used by system (Not editable)
54	BB	–	–	Risk ObjectID		Cells used by system (Not editable)
55	BC	–	–	Type	Preventive	Output [*] when selected
56	BD	–	–		Detective	Output [*] when selected
57	BE	–	–		Reserve	Reserve
58	BF	–	–	Level	Primary	Output [*] when selected
59	BG	–	–		Secondary	Output [*] when selected

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
60	BH	–	–		Reserve	Reserve
61	BI	–	–	Test Details	Method	Output Test Method
62	BJ	–	–		Operator	Output Test Operator
63	BK	–	–		Cycle	Output Test Cycle
64	BL	—	–	Remark		Output Remark
65	BM	–	–	Control Assertions	Existence or Occurrence	Output [*] when selected
66	BN	–	–		Completeness	Output [*] when selected
67	BO	–	–		Rights and Obligations	Output [*] when selected
68	BP	–	–		Valuation	Output [*] when selected
69	BQ	–	–		Allocation	Output [*] when selected
70	BR	–	–		Presentation and Disclosure	Output [*] when selected
71	BS	–	–		Reserve	Reserve
72	BT	–	–		Reserve	Reserve
73	BU	–	–		Reserve	Reserve
74	BV	–	–		Reserve	Reserve
75	BW	–	–		Reserve	Reserve
76	BX	–	–		Reserve	Reserve
77	BY	–	–		Reserve	Reserve
78	BZ	–	–		Reserve	Reserve
79	CA	–	–	Risk Assertions	Existence or Occurrence	Output [*] when selected
80	CB	–	–		Completeness	Output [*] when selected
81	CC	–	–		Rights and Obligations	Output [*] when selected
82	CD	–	–		Valuation	Output [*] when selected

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
83	CE	–	–		Allocation	Output [*] when selected
84	CF	–	–		Presentation and Disclosure	Output [*] when selected
85	CG	–	–		Reserve	Reserve
86	CH	–	–		Reserve	Reserve
87	CI	–	–		Reserve	Reserve
88	CJ	–	–		Reserve	Reserve
89	CK	–	–		Reserve	Reserve
90	CL	–	–		Reserve	Reserve
91	CM	–	–		Reserve	Reserve
92	CN	–	–		Reserve	Reserve
93	CO	✓	–	Document ID		Output Document ID from Document Info
94	CP	–	–	Company Name		Output Company Name from Document Info
95	CQ	–	–	Location		Output Location from Document Info
96	CR	–	–	ID		Output Process ID from Document Info
97	CS	–	–	Process Name		Output Process Name from Document Info
98	CT	–	–	ID		Output Sub-Process ID from Document Info
99	CU	–	–	Sub-Process Name		Output Sub-Process Name from Document Info
100	CV	–	–	ID		Output Operation ID from Document Info
101	CW	–	–	Operation Name		Output Operation Name from Document Info
102	CX	–	–	Account Title		Output Account Title from Document Info
103	CY	–	–	Phase		Output Phase Name
104	CZ	–	–	Operational Detail (ObjectID)		Cells used by system (Not editable)

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
105	DA	–	–	No		Output Operational Detail No. from Operational Detail
106	DB	–	–	Operational Detail Name		Output Operational Detail Name from Operational Detail
107	DC	–	–	Account Title (Operational Detail)		Output Account Title from Operational Detail
108	DD	–	–	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
109	DE	–	–	Department/Division		Output Department/Division
110	DF	–	–	For sorting numbers		Cells used by system(Not editable)
111	DG	–	–	Risk ObjectID		Cells used by system(Not editable)
112	DH	✓	–	No		Output Risk No.
113	DI	–	–	Classification No.		Output Risk Classification No.
114	DJ	–	–	Category		Output Risk Category.
115	DK	–	–	Label		Output Control Label
116	DL	✓	–	Risk Content		Output Risk Content
117	DM	–	–	Impact		Output Impact
118	DN	–	–	Control Objective	Reliability of Reporting	Output [*] when selected
119	DO	–	–		Effectiveness and Efficiency of Operations	Output [*] when selected
120	DP	–	–		Compliance with Applicable Laws and Regulations	Output [*] when selected
121	DQ	–	–		Safeguarding of Assets	Output [*] when selected
122	DR	–	–		Reserve	Reserve
123	DS	–	–		Reserve	Reserve
124	DT	–	–		Reserve	Reserve

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
125	DU	–	–	Risk Level		Output Risk Level
126	DV	–	–	Frequency		Output Frequency
127	DW	–	–	Extent of Impact		Output Extent of Impact
128	DX	–	–	Estimated Loss		Output Estimated Loss
129	DY	–	–	Remark		Output Remark
130	DZ	✓	L	Control Level (Control Properties)		Output Control Level When the [Key Control] is displayed, the row of 130 – 247 will be displayed in a blue color.
131	EA	✓	✓	Control Deficiency (Control Properties)		Output [*] when selected
132	EB	–	L	Control Level (Target Risk)		Output Control Level When the [Key Control] is displayed, the row of 130 – 247 will be displayed in a blue color.
133	EC	–	✓	Control Deficiency (Target Risk)		Output [*] when selected
134	ED	✓	✓	Design Procedures	Inquiry	Output [*] when selected
135	EE	✓	✓		Observation	Output [*] when selected
136	EF	✓	✓		Inspection	Output [*] when selected
137	EG	✓	✓		Reperformance	Output [*] when selected
138	EH	✓	✓		Walkthrough	Output [*] when selected
139	EI	–	✓		Reserve	Reserve
140	EJ	–	✓		Reserve	Reserve
141	EK	–	✓		Reserve	Reserve
142	EL	–	✓		Reserve	Reserve
143	EM	–	✓		Reserve	Reserve
144	EN	✓	T		Testing Procedures	Output Testing Procedures of Design Procedures
145	EO	–	T		Planned Samples	Output Planned Samples of Design Procedures

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
146	EP	–	T		Population	Output Population of Design Procedures
147	EQ	–	L	Design Evaluation	Detail_1	Output Detail Evaluation of Design Evaluation
148	ER	–	L		Detail_2	Output Detail Evaluation of Design Evaluation
149	ES	–	L		Detail_3	Output Detail Evaluation of Design Evaluation
150	ET	–	L		Detail_4	Output Detail Evaluation of Design Evaluation
151	EU	–	L		Detail_5	Output Detail Evaluation of Design Evaluation
152	EV	–	L		Detail_6	Output Detail Evaluation of Design Evaluation
153	EW	–	L		Detail_7	Output Detail Evaluation of Design Evaluation
154	EX	–	L		Detail_8	Output Detail Evaluation of Design Evaluation
155	EY	–	L		Detail_9	Output Detail Evaluation of Design Evaluation
156	EZ	–	L		Detail_10	Output Detail Evaluation of Design Evaluation
157	FA	✓	L		Evaluation	Output Evaluation of Design Evaluation
158	FB	✓	T		Evaluation Content	Output Evaluation Content of Design Evaluation
159	FC	–	T		Evaluator	Output Evaluator of Design Evaluation
160	FD	–	T		Evaluation Date	Output Evaluation Date of Design Evaluation
161	FE	–	T		Problems, Improvement Details, etc.	Output Problems, Improvement Details, etc. of Design Evaluation
162	FF	–	T		Approver Comment	Output Approver Comment of Design Evaluation
163	FG	–	T		Approver	Output Approver of Design Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
164	FH	–	T		Approval Date	Output Approval Date of Design Evaluation
165	FI	✓	✓	CSA Procedures	Inquiry	Output [*] when selected
166	FJ	✓	✓		Observation	Output [*] when selected
167	FK	✓	✓		Inspection	Output [*] when selected
168	FL	✓	✓		Reperformance	Output [*] when selected
169	FM	–	✓		Reserve	Reserve
170	FN	–	✓		Reserve	Reserve
171	FO	–	✓		Reserve	Reserve
172	FP	–	✓		Reserve	Reserve
173	FQ	–	✓		Reserve	Reserve
174	FR	–	✓		Reserve	Reserve
175	FS	✓	T		Testing Procedures	Output Testing Procedures of CSA Procedures
176	FT	–	T		Planned Samples	Output Planned Samples of CSA Procedures
177	FU	–	T		Population	Output Population of CSA Procedures
178	FV	–	L	CSA Evaluation	Detail_1	Output Detail Evaluation of CSA Evaluation
179	FW	–	L		Detail_2	Output Detail Evaluation of CSA Evaluation
180	FX	–	L		Detail_3	Output Detail Evaluation of CSA Evaluation
181	FY	–	L		Detail_4	Output Detail Evaluation of CSA Evaluation
182	FZ	–	L		Detail_5	Output Detail Evaluation of CSA Evaluation
183	GA	–	L		Detail_6	Output Detail Evaluation of CSA Evaluation
184	GB	–	L		Detail_7	Output Detail Evaluation of CSA Evaluation
185	GC	–	L		Detail_8	Output Detail Evaluation of CSA Evaluation
186	GD	–	L		Detail_9	Output Detail Evaluation of CSA Evaluation
187	GE	–	L		Detail_10	Output Detail Evaluation of CSA Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
188	GF	✓	L		Evaluation	Output Evaluation of CSA Evaluation
189	GG	✓	T		Evaluation Content	Output Evaluation Content of CSA Evaluation
190	GH	—	T		Evaluator	Output Evaluator of CSA Evaluation
191	GI	—	T		Evaluation Date	Output Evaluation Date of CSA Evaluation
192	GJ	—	T		Problems, Improvement Details, etc.	Output Problems, Improvement Details, etc. of CSA Evaluation
193	GK	—	T		Approver Comment	Output Approver Comment of CSA Evaluation
194	GL	—	T		Approver	Output Approver of CSA Evaluation
195	GM	—	T		Approval Date	Output Approval Date of CSA Evaluation
196	GN	✓	✓	Operating Procedures	Inquiry	Output [*] when selected
197	GO	✓	✓		Observation	Output [*] when selected
198	GP	✓	✓		Inspection	Output [*] when selected
199	GQ	✓	✓		Reperformance	Output [*] when selected
200	GR	—	✓		Reserve	Reserve
201	GS	—	✓		Reserve	Reserve
202	GT	—	✓		Reserve	Reserve
203	GU	—	✓		Reserve	Reserve
204	GV	—	✓		Reserve	Reserve
205	GW	—	✓		Reserve	Reserve
206	GX	✓	T		Testing Procedures	Output Testing Procedures of Operating Procedures
207	GY	✓	T		Planned Samples	Output Planned Samples of Operating Procedures
208	GZ	✓	T		Population	Output Population of Operating Procedures

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
209	HA	–	L	Operating Evaluation	Detail_1	Output Detail Evaluation of Operating Evaluation
210	HB	–	L		Detail_2	Output Detail Evaluation of Operating Evaluation
211	HC	–	L		Detail_3	Output Detail Evaluation of Operating Evaluation
212	HD	–	L		Detail_4	Output Detail Evaluation of Operating Evaluation
213	HE	–	L		Detail_5	Output Detail Evaluation of Operating Evaluation
214	HF	–	L		Detail_6	Output Detail Evaluation of Operating Evaluation
215	HG	–	L		Detail_7	Output Detail Evaluation of Operating Evaluation
216	HH	–	L		Detail_8	Output Detail Evaluation of Operating Evaluation
217	HI	–	L		Detail_9	Output Detail Evaluation of Operating Evaluation
218	HJ	–	L		Detail_10	Output Detail Evaluation of Operating Evaluation
219	HK	✓	L		Evaluation	Output Evaluation of Operating Evaluation
220	HL	✓	T		Evaluation Content	Output Evaluation Content of Operating Evaluation
221	HM	–	T		Evaluator	Output Evaluator of Operating Evaluation
222	HN	–	T		Evaluation Date	Output Evaluation Date of Operating Evaluation
223	HO	–	T		Problems, Improvement Details, etc.	Output Problems, Improvement Details, etc. of Operating Evaluation
224	HP	–	T		Approver Comment	Output Approver Comment of Operating Evaluation
225	HQ	–	T		Approver	Output Approver of Operating Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
226	HR	—	T		Approval Date	Output Approval Date of Operating Evaluation
227	HS	✓	T	Addressing deficiencies	Addressing Content	Output Addressing Content of Addressing deficiencies
228	HT	—	T		Responsible Person	Output Responsible Person of Addressing deficiencies
229	HU	—	T		Response Date	Output Response Date of Addressing deficiencies
230	HV	—	L	Final Evaluation	Detail_1	Output Detail Evaluation of Final Evaluation
231	HW	—	L		Detail_2	Output Detail Evaluation of Final Evaluation
232	HX	—	L		Detail_3	Output Detail Evaluation of Final Evaluation
233	HY	—	L		Detail_4	Output Detail Evaluation of Final Evaluation
234	HZ	—	L		Detail_5	Output Detail Evaluation of Final Evaluation
235	IA	—	L		Detail_6	Output Detail Evaluation of Final Evaluation
236	IB	—	L		Detail_7	Output Detail Evaluation of Final Evaluation
237	IC	—	L		Detail_8	Output Detail Evaluation of Final Evaluation
238	ID	—	L		Detail_9	Output Detail Evaluation of Final Evaluation
239	IE	—	L		Detail_10	Output Detail Evaluation of Final Evaluation
240	IF	✓	L		Evaluation	Output Evaluation of Final Evaluation
241	IG	✓	T		Evaluation Content	Output Evaluation Content of Final Evaluation
242	IH	—	T		Evaluator	Output Evaluator of Final Evaluation
243	II	—	T		Evaluation Date	Output Evaluation Date of Final Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
244	IJ	–	T		Problems, Improvement Details, etc.	Output Problems, Improvement Details, etc. of Final Evaluation
245	IK	–	T		Approver Comment	Output Approver Comment of Final Evaluation
246	IL	–	T		Approver	Output Approver of Final Evaluation
247	IM	–	T		Approval Date	Output Approval Date of Final Evaluation

All the inputted data are outputted regardless of the display/no display conditions of the columns. The contents of the data list can be changed by use of SoxPlusAdministratorKit.

For [Testing Procedures], [Population], [Evaluation Contents], [Problems, Improvement Details, etc.], and [Approver Comment], up to 2,000 characters can be entered in the dialog. However, the number of characters that can be displayed and printed by the [Design/Operating Evaluation List] file depends on the restriction by Excel.

The information entered in [Method], [Testing Procedures], [Planned Samples], [Population], [Detail evaluation], [Evaluation], [Evaluation Content], [Evaluator], [Evaluation Date], [Problems, Improvement Details, etc.], [Approver Comment], [Approver], and [Approval Date] can be imported to the SOX+ operational flow document by use of the "Import Design/Operating Evaluation List" function.

An explanation, "Fill only in the first line if the ratio between the risk and the control is 1:N." is pasted from column 130 to column 247. However, only "Control Level" in column 132 and "Control Deficiency" in column 133 belong to the Target Risk Property and therefore the data in the individual rows are validly imported.

Control Level	Control Deficiency	Design Procedures				Design Evaluation		CSA Procedures				CSA Evaluation		Operating P			
		Inquiry	Observation	Inspection	Reperformance	Walkthrough	Evaluation	Inquiry	Observation	Inspection	Reperformance	Evaluation	Evaluation Content	Inquiry	Observation	Inspection	Reperformance
						Testing Procedures							Evaluation Content				Testing Proce

Fill only in the first line if the ratio between the risk and the control is 1:N.

Table for items included in the [Evaluation Sheet] sheet

In the table below, a check mark (✓) in a “Display” column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.

The setting can be changed by using SoxPlusAdministratorKit.

Data cannot be imported from the Evaluation Sheet to the SOX+ operational flow documents, so be careful.

Cell No	Display	Label 1	Label 2	Explanations/Remarks
B2	✓	Company Name		Output Company Name of Document Info
L2	✓	Period		Free input item
C3	✓	Location		Output Location of Document Info
L3	✓	Department		Free input item
B5	✓	Document ID		Output Document ID of Document Info
L5	✓	Control No		Output Control No.
B6	✓	Process		Output Process ID and Process Name of Document Info
B7	✓	Sub-process		Output Sub-process ID and Sub-process Name of Document Info
B8	✓	Operation Name		Output Operation ID and Operation Name of Document Info
B10	✓	Control Content		Output Control Content
B11	✓	Risk No		Output Target Risk No of Control
B13	✓	Testing Procedures		Output Testing Procedures of Operating Procedures
B14	✓	Planned Samples		Output Planned Samples of Operating Procedures
L14	✓	Control Frequency		Output Control Frequency of Operating Procedures
B15	✓	Population		Output Population of Operating Procedures
B17	✓	Evaluation		Output Evaluation of Operating Procedures
B18	✓	Evaluation Content		Output Evaluation Content of Operating Procedures
B19	✓	Evaluator		Output Evaluator of Operating Procedures
L19	✓	Evaluation Date		Output Evaluation Date of Operating Procedures

Cell No	Display	Label 1	Label 2	Explanations/Remarks
B20	✓	Problems, Improvement Details, etc.		Output Problems, Improvement Details, etc. of Operating Procedures
B21	✓	Approver Comment		Output Approver Comment of Operating Procedures
B22	✓	Approver		Output Approver of Operating Procedures
L22	✓	Approval Date		Output Approval Date of Operating Procedures
B24	–	Addressing Content		Output Addressing Content of Addressing deficiencies
B25	–	Responsible Person		Output Responsible Person of Addressing deficiencies
L25	–	Response Date		Output Response Date of Addressing deficiencies
B27	–	Evaluation		Output Evaluation of Final Evaluation
B28	–	Evaluation Content		Output Evaluation Content of Final Evaluation
B29	–	Evaluator		Output Evaluator of Final Evaluation
L29	–	Evaluation Date		Output Evaluation Date of Final Evaluation
B30	–	Problems, Improvement Details, etc.		Output Problems, Improvement Details, etc. of Final Evaluation
B31	–	Approver Comment		Output Approver Comment of Final Evaluation
B32	–	Approver		Output Approver of Final Evaluation
L32	–	Approval Date		Output Approval Date of Final Evaluation

If the row is arbitrarily switched to "No display", the data of the no display items are not outputted.

The places of definition of the output variables can be changed by use of SoxPlusAdministratorKit.

Table for items included in the [Risk Evaluation] sheet

In the table below, a check mark (✓) in a "Display" column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.

The setting can be changed by using SoxPlusAdministratorKit.

Please refer to the "Import" column to see whether the information for the items is subject to be imported during the Effectiveness Evaluation List importing process.

[KEY]: All data will not be imported unless the data for this item in the Risk Evaluation sheet is corresponded with the flow.

[-]: The data cannot be imported.

[T]: The data written in text data will be imported directly.

[✓]: The data marked with "*" in Excel will be imported, and a check mark will be displayed on the corresponding article of dialog.

[L]: The data only exist in data list will be imported.

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
1	A	✓	KEY	Document ID		Output Document ID from Document Info
2	B	–	–	Company Name		Output Company Name from Document Info
3	C	–	–	Location		Output Location from Document Info
4	D	–	–	ID		Output Process ID from Document Info
5	E	–	–	Process Name		Output Process Name from Document Info
6	F	–	–	ID		Output Sub-process ID from Document Info
7	G	–	–	Sub-process Name		Output Sub-process Name from Document Info
8	H	–	–	ID		Output Operation ID from Document Info
9	I	–	–	Operation Name		Output Operation Name from Document Info
10	J	–	–	Account Title		Output Account Title from Document Info
11	K	–	–	Phase		Output Phase Name which contains Operational Detail Shapes
12	L	–	–	Operational Detail Object ID		Cell used by system(Not editable)
13	M	–	–	No.		Output Operational Detail No.
14	N	–	–	Operational Detail Name		Output Operational Detail Name
15	O	–	–	Account Title(Operational Detail)		Output Account Title from Operational Detail

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
16	P	–	–	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
17	Q	–	–	Department/Division		Output Department/Division from Operational Detail (Name only for the bottom hierarchy)
18	R	–	–	For sorting operation numbers		Cells used by system(Not editable)
19	S	–	–	Risk ObjectID		Cells used by system(Not editable)
20	T	✓	KEY	No		Output Risk No.
21	U	–	–	Classification No.		Output Risk Classification No.
22	V			Category		Output Risk Category
23	W	–	–	Label		Output Risk Label
24	X	✓	–	Risk Content		Output Risk Content
25	Z	–	–	Impact		Output Risk Impact
26	Y	–	–	Control Objective	Reliability of Reporting	Output [*] when selected
27	AA	–	–		Effectiveness and Efficiency of Operations	Output [*] when selected
28	AB	–	–		Compliance with Applicable Laws and Regulations	Output [*] when selected
29	AC	–	–		Safeguarding of Assets	Output [*] when selected
30	AD	–	–		Reserve	Reserve
31	AE	–	–		Reserve	Reserve
32	AF	–	–		Reserve	Reserve
33	AG	–	–	Risk Level		Output Risk Level
34	AH	–	–	Frequency		Output Frequency
35	AI	–	–	Extent of Impact		Output Extent of Impact

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
36	AJ	–	–	Estimated Loss		Output Estimated Loss
37	AK	–	–	Remark		Output Remark
38	AL	–	–	Risk Assertions	Existence or Occurrence	Output [*] when selected
39	AM	–	–		Completeness	Output [*] when selected
40	AN	–	–		Rights and Obligations	Output [*] when selected
41	AO	–	–		Valuation	Output [*] when selected
42	AP	–	–		Allocation	Output [*] when selected
43	AQ	–	–		Presentation and Disclosure	Output [*] when selected
44	AR	–	–		Reserve	Reserve
45	AS	–	–		Reserve	Reserve
46	AT	–	–		Reserve	Reserve
47	AU	–	–		Reserve	Reserve
48	AV	–	–		Reserve	Reserve
49	AW	–	–		Reserve	Reserve
50	AX	–	–		Reserve	Reserve
51	AY	–	–		Reserve	Reserve
52	AZ	–	–	Document ID		Cells used by system (Not editable)
53	BA	–	–	File Name		Cells used by system (Not editable)
54	BB	–	–	Risk		Cells used by system (Not editable)
55	BC	–	–	Risk ObjectID		Cells used by system (Not editable)
56	BD	–	–	Control Assertions	Existence or Occurrence	Output [*] when selected
57	BE	–	–		Completeness	Output [*] when selected
58	BF	–	–		Rights and Obligations	Output [*] when selected

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
59	BG	–	–		Valuation	Output [*] when selected
60	BH	–	–		Allocation	Output [*] when selected
61	BI	–	–		Presentation and Disclosure	Output [*] when selected
62	BJ	–	–		Reserve	Reserve
63	BK	–	–		Reserve	Reserve
64	BL	–	–		Reserve	Reserve
65	BM	–	–		Reserve	Reserve
66	BN	–	–		Reserve	Reserve
67	BO	–	–		Reserve	Reserve
68	BP	–	–		Reserve	Reserve
69	BQ	–	–		Reserve	Reserve
70	BR	✓	–	Document ID		Output Document ID from Document Info
71	BS	–	–	Company Name		Output Company Name from Document Info
72	BT	–	–	Location		Output Location from Document Info
73	BU	–	–	ID		Output Process ID from Document Info
74	BV	–	–	Process Name		Output Process Name from Document Info
75	BW	–	–	ID		Output Sub-Process ID from Document Info
76	BX	–	–	Sub-Process Name		Output Sub-Process Name from Document Info
77	BY	–	–	ID		Output Operation ID from Document Info
78	BZ	–	–	Operation Name		Output Operation Name from Document Info
79	CA	–	–	Account Title		Output Account Title from Document Info
80	CB	–	–	Phase		Output Phase Name.
81	CC	–	–	Operational Detail Object ID		Cell used by system(Not editable)
82	CD	–	–	No		Output Operational Detail No from Operational Detail

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
83	CE	–	–	Operational Detail Name		Output Operational Detail Name from Operational Detail
84	CF	–	–	Control Object ID		Cells used by system (Not editable)
85	CG	–	–	For Sorting numbers		Cells used by system (Not editable)
86	CH	✓	–	No		Output Control No.
87	CI	–	–	Label		Output Control Label
88	CJ	✓	–	Control Content		Output Control Content
89	CK	–	–	Control Type		Output Control Type
90	CL	–	–	Control Frequency		Output Control Frequency
91	CM	–	–	No		Output Control No.
92	CN	–	–	Department/Division (Full Expression)		Output Department/Division from Operational Detail (Names throughout a hierarchy)
93	CO	–	–	Department/Division		Output Department/Division
94	CP	–	–	Operator		Output Operator
95	CQ	–	–	Evidential Document		Output Evidential Document
96	CR	–	–	Department/Division		Output Department/Division
97	CS	–	–	Operator		Output Operator
98	CT	–	–	Control Category	Approvals/Aut horizations	Output [*] when selected
99	CU	–	–		Supervisory Review	Output [*] when selected
100	CV	–	–		Reconciliation	Output [*] when selected
101	CW	–	–		Segregation of Duties	Output [*] when selected
102	CX	–	–		Policies and Procedures	Output [*] when selected
103	CY	–	–		Key Performance Indicators	Output [*] when selected

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
104	CZ	–	–		Error/Anomaly Detection	Output [*] when selected
105	DA	–	–		Automated Control	Output [*] when selected
106	DB	–	–		System Access	Output [*] when selected
107	DC	–	–		Reserve	Reserve
108	DD	–	–		Reserve	Reserve
109	DE	–	–		Reserve	Reserve
110	DF	–	–		Reserve	Reserve
111	DG	–	–		Reserve	Reserve
112	DH	–	–		Reserve	Reserve
113	DI	–	–		Reserve	Reserve
114	DJ	–	–	Type	Preventive	Output [*] when selected
115	DK	–	–		Detective	Output [*] when selected
116	DL	–	–		Reserve	Reserve
117	DM	–	–	Level	Primary	Output [*] when selected
118	DN	–	–		Secondary	Output [*] when selected
119	DO	–	–		Reserve	Reserve
120	DP	✓	–	Control Level		Output Control Level When the [Key Control] is displayed, the row of 52– 208 will be displayed in a blue color.
121	DQ	✓	–	Control Deficiency		Output [*] when selected
122	DR	–	–	Type	Preventive	Output [*] when selected
123	DS	–	–		Detective	Output [*] when selected
124	DT	–	–		Reserve	Reserve
125	DU	–	–	Level	Primary	Output [*] when selected
126	DV	–	–		Secondary	Output [*] when selected
127	DW	–	–		Reserve	Reserve

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
128	DX	–	–	Control Level		Output Control Level When the [Key Control] is displayed, the row of 52– 208 will be displayed in a blue color.
129	DY	–	–	Control Deficiency		Output [*] when selected
130	DZ	–	–	Method		Output Test Method
131	EA	–	–	Operator		Output Test Operator
132	EB	–	–	Cycle		Output Test Cycle
133	EC	–	–	Remark		Output Remark
134	ED	–	–	Design	Detail_1	Output Detail Evaluation of Design Evaluation
135	EE	–	–		Detail_2	Output Detail Evaluation of Design Evaluation
136	EF	–	–		Detail_3	Output Detail Evaluation of Design Evaluation
137	EG	–	–		Detail_4	Output Detail Evaluation of Design Evaluation
138	EH	–	–		Detail_5	Output Detail Evaluation of Design Evaluation
139	EI	–	–		Detail_6	Output Detail Evaluation of Design Evaluation
140	EJ	–	–		Detail_7	Output Detail Evaluation of Design Evaluation
141	EK	–	–		Detail_8	Output Detail Evaluation of Design Evaluation
142	EL	–	–		Detail_9	Output Detail Evaluation of Design Evaluation
143	EM	–	–		Detail_10	Output Detail Evaluation of Design Evaluation
144	EN	✓	–		Evaluation	Output Evaluation of Design Evaluation
145	EO	–	–	Evaluation Content		Output Evaluation Content of Design Evaluation
146	EP	–	–	Evaluator		Output Evaluator of Design Evaluation
147	EQ	–	–	Evaluation Date		Output Evaluation Date of Design Evaluation
148	ER	–	–	Problems,Improvement Details, etc.		Output Problems, Improvement Details, etc. of Design Evaluation
149	ES	–	–	Approver Comment		Output Approver Comment of Design Evaluation
150	ET	–	–	Approver		Output Approver of Design Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
151	EU	–	–	Approval Date		Output Approval Date of Design Evaluation
152	EV	–	–	CSA	Detail_1	Output Detail Evaluation of CSA Evaluation
153	EW	–	–		Detail_2	Output Detail Evaluation of CSA Evaluation
154	EX	–	–		Detail_3	Output Detail Evaluation of CSA Evaluation
155	EY	–	–		Detail_4	Output Detail Evaluation of CSA Evaluation
156	EZ	–	–		Detail_5	Output Detail Evaluation of CSA Evaluation
157	FA	–	–		Detail_6	Output Detail Evaluation of CSA Evaluation
158	FB	–	–		Detail_7	Output Detail Evaluation of CSA Evaluation
159	FC	–	–		Detail_8	Output Detail Evaluation of CSA Evaluation
160	FD	–	–		Detail_9	Output Detail Evaluation of CSA Evaluation
161	FE	–	–		Detail_10	Output Detail Evaluation of CSA Evaluation
162	FF	✓	–		Evaluation	Output Evaluation of CSA Evaluation
163	FG	–	–	Evaluation Content		Output Evaluation Content of Design Evaluation
164	FH	–	–	Evaluator		Output Evaluator of Design Evaluation
165	FI	–	–	Evaluation Date		Output Evaluation Date of Design Evaluation
166	FJ	–	–	Problems, Improvement Details, etc.		Output Problems, Improvement Details, etc. of Design Evaluation
167	FK	–	–	Approver Comment		Output Approver Comment of Design Evaluation
168	FL	–	–	Approver		Output Approver of Design Evaluation
169	FM	–	–	Approval Date		Output Approval Date of Design Evaluation
170	FN	–	–	Operating	Detail_1	Output Detail Evaluation of Operating Evaluation
171	FO	–	–		Detail_2	Output Detail Evaluation of Operating Evaluation
172	FP	–	–		Detail_3	Output Detail Evaluation of Operating Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
173	FQ	–	–		Detail_4	Output Detail Evaluation of Operating Evaluation
174	FR	–	–		Detail_5	Output Detail Evaluation of Operating Evaluation
175	FS	–	–		Detail_6	Output Detail Evaluation of Operating Evaluation
176	FT	–	–		Detail_7	Output Detail Evaluation of Operating Evaluation
177	FU	–	–		Detail_8	Output Detail Evaluation of Operating Evaluation
178	FV	–	–		Detail_9	Output Detail Evaluation of Operating Evaluation
179	FW	–	–		Detail_10	Output Detail Evaluation of Operating Evaluation
180	FX	✓	–		Evaluation	Output Evaluation of Operating Evaluation
181	FY	–	–	Evaluation Content		Output Evaluation Content of Design Evaluation
182	FZ	–	–	Evaluator		Output Evaluator of Design Evaluation
183	GA	–	–	Evaluation Date		Output Evaluation Date of Design Evaluation
184	GB	–	–	Problems, Improvement Details, etc.		Output Problems, Improvement Details, etc. of Design Evaluation
185	GC	–	–	Approver Comment		Output Approver Comment of Design Evaluation
186	GD	–	–	Approver		Output Approver of Design Evaluation
187	GE	–	–	Approval Date		Output Approval Date of Design Evaluation
188	GF	✓	–	Addressing deficiencies	Addressing Content	Output Addressing Content of Addressing deficiencies
189	GG	✓	–		Responsible Person	Output Responsible Person of Addressing deficiencies
190	GH	✓	–		Response Date	Output Response Date of Addressing deficiencies
191	GI	–	–	Final	Detail_1	Output Detail Evaluation of Final Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
192	GJ	–	–	Evaluation	Detail_2	Output Detail Evaluation of Final Evaluation
193	GK	–	–		Detail_3	Output Detail Evaluation of Final Evaluation
194	GL	–	–		Detail_4	Output Detail Evaluation of Final Evaluation
195	GM	–	–		Detail_5	Output Detail Evaluation of Final Evaluation
196	GN	–	–		Detail_6	Output Detail Evaluation of Final Evaluation
197	GO	–	–		Detail_7	Output Detail Evaluation of Final Evaluation
198	GP	–	–		Detail_8	Output Detail Evaluation of Final Evaluation
199	GQ	–	–		Detail_9	Output Detail Evaluation of Final Evaluation
200	GR	–	–		Detail_10	Output Detail Evaluation of Final Evaluation
201	GS	✓	–		Evaluation	Output Evaluation of Final Evaluation
202	GT	–	–	Evaluation Content		Output Evaluation Content of Final Evaluation
203	GU	–	–	Evaluator		Output Evaluator of Final Evaluation
204	GV	–	–	Evaluation Date		Output Evaluation Date of Final Evaluation
205	GW	–	–	Problems,Improvement Details, etc.		Output Problems, Improvement Details, etc. of Final Evaluation
206	GX	–	–	Approver Comment		Output Approver Comment of Final Evaluation
207	GY	–	–	Approver		Output Approver of Final Evaluation
208	GZ	–	–	Approval Date		Output Approval Date of Final Evaluation
209	HA	✓	L	Effectiveness Evaluation	Evaluation	Output Evaluation of Effectiveness Evaluation
210	HB	✓	T		Evaluation Content	Output Evaluation Content of Effectiveness Evaluation
211	HC	✓	T		Evaluator	Output Evaluator of Effectiveness Evaluation
212	HD	✓	T		Evaluation Date	Output Evaluation Date of Effectiveness Evaluation
213	HE	✓	T		Problems, Improvement Details, etc.	Output Problems, Improvement Details, etc. of Effectiveness Evaluation

Column No		Display	Import	Label 1	Label 2	Explanations/Remarks
214	HF	–	T		Approver Comment	Output Approver Comment of Effectiveness Evaluation
215	HG	–	T		Approver	Output Approver of Effectiveness Evaluation
216	EH	–	T		Approval Date	Output Approval Date of Effectiveness Evaluation

All the inputted data are outputted regardless of the display/no display conditions of the columns. The contents of the data list can be changed by use of SoxPlusAdministratorKit.

For [Evaluation Contents], [Problems, Improvement Details, etc.], and [Approver Comment], up to 2,000 characters can be entered in the dialog. However, the number of characters that can be displayed and printed by the [Effectiveness Evaluation List] file depends on the restriction by Excel.

The information entered in [Evaluation], [Detail Evaluation], [Evaluation Content], [Evaluator], [Evaluation Date], [Problems, Improvement Details, etc.], [Approver Comment], [Approver], and [Approval Date] can be imported to the SOX+ operational flow document by use of the "Import Effectiveness Evaluation List" function.

Table for items included in the [Overall Evaluation] sheet

In the table below, a check mark (✓) in a "Display" column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.

The setting can be changed by using SoxPlusAdministratorKit.

Please refer to the "Import" column to see whether the information for the items is subject to be imported during the Effectiveness Evaluation List importing process.

[KEY]: All data will not be imported unless the data for this item in the Overall Evaluation sheet is corresponded with the flow.

[-]: The data cannot be imported.

[T]: The data written in text data will be imported directly.

[L]: The data only exist in data list will be imported.

Cell No	Display	Import	Label 1	Label 2	Explanations/Remarks
C1	✓	KEY	Document ID		Output Document ID from Document Info
C7	✓	–	Company Name		Output Company Name from Document Info
C8	✓	–	Location		Output Location from Document Info
C10	✓	–	ID		Output Process ID from Document Info
D10	✓	–	Process Name		Output Process Name from Document Info
C11	✓	–	ID		Output Sub-Process ID from Document Info
D11	✓	–	Sub-Process Name		Output Sub-Process Name from Document Info
C12	✓	–	ID		Output Operation ID from Document Info
D12	✓	–	Operation Name		Output Operation Name from Document Info
B17	✓	L	Evaluation		Output Evaluation of Effectiveness Evaluation
B20	✓	T	Evaluation Content		Output Evaluation Content of Effectiveness Evaluation
B23	✓	T	Problems, Improvement Details, etc.		Output Problems, Improvement Details, etc. of Effectiveness Evaluation
B26	✓	T	Approver Comment		Output Approver Comment of Effectiveness Evaluation
C30	✓	T	Evaluator		Output Evaluator of Effectiveness Evaluation
G30	✓	T	Evaluation Date		Output Evaluation Date of Effectiveness Evaluation
C31	✓	T	Approver		Output Approver of Effectiveness Evaluation

Cell No	Display	Import	Label 1	Label 2	Explanations/Remarks
G31	✓	T	Approval Date		Output Approval Date of Effectiveness Evaluation

The contents of the data list can be changed by use of SoxPlusAdministratorKit.

For [Evaluation Contents], [Problems, Improvement Details, etc.], and [Approver Comment], up to 2,000 characters can be entered in the dialog. However, the number of characters that can be displayed and printed by the [Effectiveness Evaluation List] file depends on the restriction by Excel.

The information entered in [Evaluation], [Detail Evaluation], [Evaluation Content], [Evaluator], [Evaluation Date], [Problems, Improvement Details, etc.], [Approver Comment], [Approver], and [Approval Date] can be imported to the SOX+ operational flow document by use of the "Import Effectiveness Evaluation List" function.

Output Variables List

From the items on the [Effectiveness Evaluation] tab added to the [Document Information] dialog by the SOX+ Design/Operating Evaluation Option, the following pieces of information can be set so that they can be outputted to the header and footer of the SOX+ operational flow document.

Document Info	Output Variables	Document Info	Output Variables
Evaluator	%EvaluateStaff%	Approver	%MainteApprovalStaff%
Evaluation Date	%EvaluateDate%	Approval Date	%MainteApprovalDate%

The output variables can also be used in the headers of [Narratives] sheet, [RCM] sheet and [RC Matrix] sheet of the outputted [RCM] (Risk Control Matrix); [Operation Evaluation] sheet and [Control Evaluation] sheet of the [Design/Operating Evaluation List]; and [Risk Evaluation] sheet of the [Effectiveness Evaluation List].

For the output variables and the setting method, refer to "SOX+ User Guide" and "SoxPlusAdministratorKit User Guide."



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